APPROPRIATION ACCOUNTS

1988-89

GOVERNMENT OF TAMILNADU

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APPROPRIATION ACCOUNTS

1988 - 89

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GOVERNMENT OF TAMIL NADU

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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Tamil Nadu for the year 1988-89 presents the accounts of sums expended in the year ended 31st March 1989 compared with the sums specified in the schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts -

'O' stands for original grant or appropriation.

'S' stands for supplementary grant or appropriation.

'R' stands for reappropriation, withdrawals or surrenders sanctioned by a competent authority.

Charged appropriations and expenditure are shown in script.

Summary of Appropriation Accounts

Number and title of grant or appropriation	Total grant or appropriation	Expenditure	Saving	Excess
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
1. Land Revenue Department				
Voted	24,69,93,000	21,59,34,855	3,10,58,145	..
2. State Excise Department				
Charged	*1,08,000*	*71,582*	*36,418*	..
Voted	4,53,42,000	4,10,47,545	42,94,455	..
3. Motor vehicles Acts-Administration				
Voted	4,20,64,000	4,06,95,852	13,68,148	..
4. General Sales Tax and Other Taxes and Duties-Administration				
Charged	*33,000*	..	*33,000*	..
Voted	24,73,45,000	22,68,06,523	2,05,38,477	..
5. Stamps-Administration				
Voted	1,96,94,000	1,88,01,134	8,92,866	..

Summary of Appropriation Accounts - contd.

Number and title of grant or appropriation	Total grant or appropriation	Expenditure	Saving	Excess
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
6. Registration				
Charged	*1,000*	..	*1,000*	..
Voted	10,25,52,000	9,66,42,746	59,09,254	..
Debt Charges				
Charged	*3,39,82,72,000*	*3,32,62,26,088*	*7,20,45,912*	..
7. State Legislature				
Charged	*2,44,000*	*1,59,278*	*84,722*	..
Voted	2,10,49,000	1,10,14,280	1,00,34,720	..
8. Elections				
Voted	13,02,09,000	12,99,17,713	2,91,287	..
9. Head of State, Ministers and Headquarters Staff				
Charged	*2,73,71,000*	*2,13,41,063*	*60,29,937*	..
Voted	49,58,32,000	46,30,80,927	3,27,51,073	..
10. Milk Supply Schemes				
Voted	3,36,65,000	2,96,87,734	39,77,266	..

Summary of Appropriation Accounts - *contd*.

Number and title of grant or appropriation	*Total grant or appropriation*	*Expenditure*	*Saving*	*Excess*
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
11. District Administration				
Charged	*26,53,000*	*17,89,165*	*8,63,835*	..
Voted	66,63,21,000	65,05,89,436	1,57,31,564	..
12. Administration of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959				
Charged	*25,000*	*9,464*	*15,536*	..
Voted	5,17,67,000	4,99,73,314	17,93,686	..
13. Administration of Justice				
Charged	*3,21,77,000*	*2,91,47,760*	*30,29,240*	..
Voted	23,03,92,000	21,80,42,291	1,23,49,709	..
14. Jails				
Charged	*4,000*	..	*4,000*	..
Voted	15,38,11,000	15,32,90,640	5,20,360	..

Summary of Appropriation Accounts - *contd.*

Number and title of grant or appropriation	Total grant or appropriation	Expenditure	Saving	Excess
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
15.Police				
Charged	3,97,000	2,65,476	1,31,524	..
Voted	1,57,86,48,000	1,54,77,52,481	3,08,95,519	..
16.Fire Services				
Charged	1,000	..	1,000	..
Voted	11,18,95,000	9,96,54,582	1,22,40,418	..
17.Education				
Charged	15,000	..	15,000	..
Voted	7,89,14,37,000	7,91,18,82,817	..	2,04,45,817
18.Medical				
Charged	43,000	34,990	8,010	..
Voted	1,60,31,08,000	1,62,11,84,394	..	1,80,76,394
19.Public Health				
Charged	2,000	..	2,000	..
Voted	90,61,91,000	96,11,81,675	..	5,49,90,675

Summary of Appropriation Accounts - *contd.*

Number and title of grant or appropriation	*Total grant or appropriation*	*Expenditure*	*Saving*	*Excess*
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
20.Agriculture				
Charged	*62,000*	..	*62,000*	..
Voted	1,58,72,96,000	1,60,26,23,004	..	1,53,27,004
21.Fisheries				
Charged	*1,000*	..	*1,000*	..
Voted	8,86,52,000	8,18,18,079	68,33,921	..
22.Animal Husbandry				
Charged	*1,000*	..	*1,000*	..
Voted	38,31,53,000	37,59,23,886	72,29,114	..
23.Co-operation				
Charged	*2,000*	*14,508*	..	*12,508*
Voted	52,92,19,000	52,03,26,124	88,92,876	..
24.Industries				
Voted	8,85,07,000	8,27,14,784	57,92,216	..
25.Cinchona				
Voted	4,26,85,000	3,02,56,202	1,24,28,798	..

Summary of Appropriation Accounts - *contd* .

Number and title of grant or appropriation	*Total grant or appropriation*	*Expenditure*	*Saving*	*Excess*
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
26. Handlooms and Textiles				
Voted	40,41,59,000	39,98,09,860	43,49,140	..
27. Khadi				
Voted	9,49,03,000	9,45,76,485	3,26,515	..
28. Community Development Projects and Municipal Administration				
Charged	*2,000*	..	*2,000*	..
Voted	2,66,35,13,000	2,58,63,41,005	7,71,71,995	..
29. Labour including Factories				
Charged	*1,000*	..	*1,000*	..
Voted	26,60,11,000	26,45,58,265	14,52,735	..
30. Social Welfare				
Voted	1,06,11,24,000	97,58,93,632	8,52,30,368	..

Summary of Appropriation Accounts - *contd.*

Number and title of grant or appropriation	Total grant or appropriation	Expenditure	Saving	Excess
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
31. Welfare of Scheduled Tribes and Castes, etc.				
Charged	*80,05,000*	*32,46,312*	*47,58,688*	..
Voted	68,97,20,000	65,36,24,526	3,60,95,474	..
32. Welfare of the Backward Classes, etc.				
Charged	*6,000*	*25,318*	..	*19,318*
Voted	16,79,04,000	16,56,50,680	22,53,320	..
33. Housing				
Voted	14,87,78,000	14,86,67,575	1,10,425	..
34. Urban Development				
Voted	59,84,69,000	51,06,25,255	8,78,43,745	..
35. Civil Supplies				
Charged	*84,000*	*9,380*	*74,620*	..
Voted	1,87,13,94,000	1,84,81,81,306	2,32,12,694	..

Summary of Appropriation Accounts - *contd.*

Number and title of grant or appropriation	*Total grant or appropriation*	*Expenditure*	*Saving*	*Excess*
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
36. Irrigation				
Charged	*96,000*	..	*96,000*	..
Voted	88,14,10,000	84,85,52,883	3,28,57,117	..
37. Public Works-Buildings				
Charged	*27,13,000*	*23,00,305*	*4,12,695*	..
Voted	4,59,90,000	5,31,68,431	..	71,78,431
38. Public Works - Establishment and Tools and Plant				
Charged	*42,000*	*41,998*	*2*	..
Voted	31,06,54,000	29,98,73,762	1,07,80,238	..
39. Roads and Bridges				
Charged	*2,000*	..	*2,000*	..
Voted	1,02,05,68,000	1,02,78,53,828	..	72,85,828
40. Road Transport Services and Shipping				
Charged	*4,000*	..	*4,000*	..
Voted	8,00,47,000	7,98,71,532	1,75,468	..

Summary of Appropriation Accounts - *contd.*

Number and title of grant or appropriation	Total grant or appropriation	Expenditure	Saving	Excess
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
41. Relief on account of Natural Calamities				
Charged	*8,75,00,000*	*8,75,00,000*	..	..
Voted	7,29,60,000	7,23,58,809	6,01,191	..
42. Pensions and Other Retirement Benefits				
Charged	*86,10,000*	*3,83,22,759*	..	*2,97,12,759*
Voted	1,89,46,67,000	1,82,88,50,576	6,58,16,424	..
43. Miscellaneous				
Charged	*20,28,000*	*20,22,143*	*5,857*	..
Voted	4,04,26,05,000	3,67,38,07,599	36,87,97,401	..
44. Stationery and Printing				
Charged	*5,26,000*	*5,10,066*	*15,934*	..
Voted	21,78,92,000	21,24,70,566	54,21,434	..
45. Forest Department				
Charged	*1,000*	*1,222*	..	*222*
Voted	20,04,18,000	19,51,53,882	52,64,118	..

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Summary of Appropriation Accounts - contd.

Number and title of grant or appropriation	Total grant or appropriation	Expenditure	Saving	Excess
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
46. Compensation and Assignments				
Charged	22,53,000	19,70,983	2,82,017	..
Voted	44,13,06,000	41,49,53,010	2,63,52,990	..
47. Information, Tourism and Film Technology				
Charged	30,000	25,023	4,977	..
Voted	5,01,90,000	4,75,08,585	26,81,415	..
48. Rural Industries				
Charged	3,000	..	3,000	..
Voted	22,60,67,000	21,64,12,371	96,54,629	..
49. Water Supply				
Voted	1,33,31,80,000	89,48,23,257	43,83,56,743	..
50. Capital Outlay on Agriculture				
Charged	1,000	..	1,000	..
Voted	6,15,68,000	5,31,75,923	83,92,077	..

Summary of Appropriation Accounts - *contd.*

Number and title of grant or appropriation	*Total grant or appropriation*	*Expenditure*	*Saving*	*Excess*
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
51.Capital Outlay on Industrial Development				
Charged	*1,000*	..	*1,000*	..
Voted	18,09,22,000	16,74,06,115	1,35,15,885	..
52.Capital Outlay on Irrigation				
Charged	*1,35,000*	*14,220*	*1,20,780*	..
Voted	62,86,15,000	54,32,15,714	8,53,99,286	..
53.Capital Outlay on Public Works-Buildings				
Charged	*4,01,000*	*2,36,973*	*1,64,027*	..
Voted	45,99,41,000	31,38,05,896	14,61,35,104	..
54.Capital Outlay on Roads and Bridges				
Charged	*1,000*	..	*1,000*	..
Voted	43,14,39,000	36,59,89,298	6,54,49,702	..

Summary of Appropriation Accounts - *contd.*

Number and title of grant or appropriation	*Total grant or appropriation*	*Expenditure*	*Saving*	*Excess*
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
55. Capital Outlay on Road Transport Services and Shipping				
Voted	3,27,52,000	3,23,64,155	3,87,845	..
56. Capital Outlay on Forests				
Voted	24,21,45,000	23,67,41,781	54,03,219	..
57. Capital Outlay on Rural Industries				
Charged	*2,000*	..	*2,000*	..
Voted	1,59,50,000	66,96,678	92,53,322	..
58. Miscellaneous Capital Outlay -				
Charged	*4,000*	..	*4,000*	..
Voted	39,78,10,000	35,58,59,522	4,19,50,478	..
59. Loans and Advances by the State Government				
Voted	4,59,13,38,000	4,56,15,74,107	2,97,63,893	..

Summary of Appropriation Accounts - contd.

Number and title of grant or appropriation	Total grant or appropriation	Expenditure	Saving	Excess
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
Public Debt - Repayment				
Charged	11,64,77,30,000	11,60,41,67,140	4,35,62,860	..
Appropriation to Contingency Fund as per Tamil Nadu Contingency Fund (Second Amendment) Act, 1988.	1,00,00,00,000	1,00,00,00,000	..	..
Total Charged	15,22,15,93,000	15,11,94,53,216	13,18,84,591	2,97,44,807
Total Voted	44,12,42,36,000	42,33,12,59,887	1,91,62,80,262	12,33,04,149

Summary of Appropriation Accounts - *contd.*

The expenditure exceeded the grants and appropriations in the following cases. The excess requires regularisation.

Grants -

17. Education

18. Medical

19. Public Health

20. Agriculture

37. Public Works - Buildings

39. Roads and Bridges

Appropriations -

23. Co-operation

32. Welfare of the Backward Classes, etc.

42. Pensions and other Retirement Benefits.

45. Forest Departments

As the grants and appropriations are for gross amounts required for expenditure, the expenditure figures shown against them do not include recoveries which are adjusted in the accounts in reduction of expenditure. However, under certain suspense heads (Grant Nos.36, 37,39 and 52) net budget provision was made; in these cases, therefore, the expenditure shown is also net, i.e., after taking into account the actual recoveries.

Summary of Appropriation Accounts - *concld.*

The net expenditure figures are shown in Finance Accounts. The reconciliation between the total expenditure according to the Appropriation Accounts for 1988-89 and that shown in the Finance Accounts for the year is shown below:-

	Charged Rs.	*Voted* Rs.
Total expenditure according to Appropriation Accounts	15,11,94,53,216	42,33,12,59,887
Deduct - Total of recoveries shown in Appendix at Page 329		76,03,02,416
Net total expenditure as shown in Statement No.10 of Finance Accounts	15,11,94,53,216	41,57,09,57,471

The Appropriation Accounts have been prepared and examined under my direction in accordance with requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. On the basis of the information and explanation that my officers required and have obtained, I certify that these accounts are correct, subject to the observations in my Reports on the accounts of the Government of Tamil Nadu for the year ended 31st March 1989.

NEW DELHI,
The 12 सितम्बर SEP 1991

(C.G. SOMIAH)
Comptroller and Auditor General of India

Grant No. 1 - Land Revenue Department (All voted)

Major heads		Total grant	Actual expenditure	Excess + Saving -
		Rs.	Rs.	Rs.
2020. Collection of Taxes on Income and Expenditure				
2029. Land Revenue				
Original	24,69,93,000			
Supple-mentary	..	24,69,93,000	21,59,34,855	- 3,10,58,145
Amount surrendered during the year (March 1989)				3,68,23,000

Notes and comments -

1. Rupees 3,68.23 lakhs were surrendered in March 1989 under the grant but the ultimate saving worked out to Rs. 3,10.58 lakhs only.

2. Saving in the grant was the net result of savings and excess under various heads, the more important of which are mentioned in the succeeding notes.

Grant No. 1 - Land Revenue Department (All voted) - *contd.*

3. Saving occurred under -

	Head	Total grant	Actual expenditure	Excess + Saving -
		(in lakhs of rupees)		
(i)	2020.800.I.AA. Lumpsum provision for Dearness Allowance -			
	O. 20.74			
	R. - 20.74	..	..	..
(ii)	2020.800.I.AB. Lumpsum provision for Ex-Gratia Payment -			
	O. 6.05			
	R. - 6.05	..	..	..
(iii)	2029.800.I.AA. Lumpsum provision for Dearness Allowance -			
	O. 3,95.26			
	R. - 3,95.26	..	..	..
(iv)	2029.800.I.AB. Lumpsum provision for Ex-Gratia Payment -			
	O. 1,15.29			
	R. - 1,15.29	..	..	..

Out of the total lumpsum provision of Rs. 5,37.34 lakhs provided in the Budget under the above four heads, only Rs. 1,92.49 lakhs was reallocated to other heads for meeting the expenditure on payment of additional instalments of Dearness Allowance and Ex-gratia and the resultant saving of Rs. 3,44.85 lakhs contributed to the overall saving under this grant.

4. Excess occurred under -

	Head		Total grant	Actual expenditure	Excess + Saving -
			(in lakhs of rupees		)
(i)	2029.102.I.AF. Survey Maintenance Work -				
	O.	2,43.47			
	R.	90.63	3,34.10	3,44.81	+ 10.71

Enhancement of provision of Rs. 82.38 lakhs by reappropriation in March 1989 was for payment of Additional Dearness Allowance and Ex-gratia. Reasons for final excess have not been communicated (September 1990).

	Head		Total grant	Actual expenditure	Excess + Saving -
(ii)	2020.104.I.AB. District Charges -				
	O.	91.00			
	R.	17.02	1,08.02	1,12.50	+ 4.48

Enhancement of provision of Rs. 9.52 lakhs by reappropriation in March 1989 was for payment of additional instalments of Dearness Allowance and ex-gratia. Specific reasons for the balance (Rs. 7.50 lakhs) and for the final excess have not been communicated (September 1990).

	Head	*Total grant*	*Actual expenditure*	*Excess + Saving -*
		(in lakhs of rupees		)
(iii)	2029.102.I.AE. Central Survey Office -			
	O. 1,04.20			
	R. 8.19	1,12.39	1,15.02	+ 2.63

Enhancement of provision by reappropriation in March 1989 was due to increase in expenditure mainly towards additional instalments of Dearness Allowance and ex-gratia payment (Rs. 6.16 lakhs). Specific reasons for the balance provision (Rs. 2.03 lakhs) and for the final excess have not been communicated (September 1990).

(iv)	2029.102.I.AO. Updating of Registry -	..	20.85	+ 20.85

This is an ongoing scheme; the failure of the Department to make necessary provision in the Budget resulted in an excess expenditure of Rs. 20.85 lakhs. The expenditure incurred without the approval of the Legislature also escaped its notice.

Grant No. 2 - State Excise Department

Major head		Total grant or appropriation	Actual expenditure	Excess + Saving -
		Rs.	Rs.	Rs.
2039. State Excise				
Voted				
Original	4,53,42,000			
Supple-mentary	..	4,53,42,000	4,10,47,545	- 42,94,455
Amount surrendered during the year (March 1989)				45,55,000
Charged				
Original	..			
Supple-mentary	1,08,000	1,08,000	71,582	- 36,418
Amount surrendered during the year (March 1989)				21,000

Notes and comments -

1. Saving occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(i) 2039.800.I.AA. Lumpsum provision for Dearness Allowance -			
O. 72.00			
R. - 72.00	..	..	..
(ii) 2039.800.I.AB. Lumpsum provision for Ex-gratia Payment -			
O. 21.00			
R. - 21.00	..	..	..

Out of the total Lumpsum provision of Rs. 93 lakhs provided in the Budget under the above two heads, only Rs. 57.63 lakhs was reallocated to other heads for meeting the expenditure on payment of additional instalments of Dearness Allowance and Ex-gratia and the resultant saving of Rs. 35.37 lakhs contributed to 82 percent of the overall saving under this grant.

2. Excess occurred under -

	Head	Total grant	Actual expenditure	Excess + Saving -
		(in lakhs of rupees)		
(i)	2039.001.I.AD. District Establishment - Revenue Establishment -			
	O. 2,10.08			
	R. 29.85	2,39.93	2,44.79	+ 4.86
(ii)	2039.001.I.AF. District Establishment - Distillaries and Bonded Warehouses -			
	O. 28.29			
	R. 9.19	37.48	34.15	- 3.33

Enhancement of provision by reappropriation in March 1989 was mainly towards payment of additional instalments of Dearness Allowance and Ex-gratia to staff. Reasons for the final excess under item (i) and final saving under item (ii) have not been communicated (September 1990).

Grant No. 3 - Motor Vehicles Acts - Administration (All voted)

Major heads		*Total grant*	*Actual expenditure*	*Excess + Saving -*
		Rs.	Rs.	Rs.
2041. Taxes on Vehicles				
2059. Public Works				
2235. Social Security and Welfare				
Original	4,20,64,000			
Supplementary	..	4,20,64,000	4,06,95,852	- 13,68,148
Amount surrendered during the year (March 1989)				12,14,000

Notes and comments -

1. Saving under the voted grant was the net result of savings and excess under various heads, the more important of which are mentioned in the succeeding notes.

Grant No. 3 - Motor Vehicles Acts - Administration (All voted) - *contd.*

2. Savings occurred mainly under -

	Head		Total grant	Actual expenditure	Excess + Saving -
			(	in lakhs of rupees	)
(i)	2041.800.I.AC. Lumpsum provision for Dearness Allowance -				
	O.	40.00			
	R. -	40.00	...	...	...
(ii)	2041.800.I.AD. Lumpsum provision for ex-gratia payment -				
	O.	11.66			
	R. -	11.66	...	...	...

Out of the total lumpsum provision of Rs. 51.66 lakhs provided in the Budget under the above two heads, only Rs. 37.24 lakhs was reallocated to other heads for meeting the expenditure on payment of additional instalments of Dearness Allowance and Ex-gratia and the resultant saving of Rs. 14.42 lakhs contributed to 105 percent of the overall saving under this grant.

Grant No. 3 - Motor Vehicles Acts - Administration (All voted)-*concld.*

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3. Excess occurred under -

Head	*Total grant*	*Actual expenditure*	*Excess +* *Saving -*
	(in lakhs of rupees)		
2041.001.I.AC. Regional Transport Authority - Mofussil -			
O. 1,70.63			
R. 30.59	2,01.22	2,01.64	+ 0.42

Enhancement of provision by reappropriation in March 1989 was mainly due to revision of Additional Dearness Allowance with effect from 1.7.88 and also sanction of medical allowance and Ex-gratia payment, unforeseen contingency arising out of the strike by Government employees during June and July 1988 and for payment of arrear bills etc.

Grant No. 4 - General Sales Tax and Other Taxes and Duties — Administration

Major heads		Total grant or appropriation	Actual expenditure	Excess + Saving -
		Rs.	Rs.	Rs.
2035. Collection of Other Taxes on Property and Capital Transactions				
2040. Sales Tax				
2045. Other Taxes and Duties on Commodities and Services				
2059. Public Works				
Voted				
Original	23,09,86,000			
Supple-mentary	1,63,59,000	24,73,45,000	22,68,06,523	- 2,05,38,477
Amount surrendered during the year (March 1989)				35,88,000
Charged				
Original	*12,000*			
Supple-mentary	*21,000*	*33,000*	..	*- 33,000*
Amount surrendered during the year (March 1989)				*1,000*

Grant No. 4 - General Sales Tax and Other Taxes and Duties - Administration - contd.

Notes and comments -

1. In view of the saving of Rs. 2,05.38 lakhs in the voted grant, supplementary grant of Rs. 1,39.85 lakhs obtained in March 1989 proved unnecessary.

2. Only Rs. 35.88 lakhs were surrendered in March 1989 under the voted grant, whereas the ultimate saving was Rs. 2,05.38 lakhs.

3. Saving under this voted grant occurred also during the preceding three years as under -

Year	*Saving*	
	Amount (in lakhs of rupees)	*Percentage*
1985-86	88.64	5
1986-87	1,02.64	6
1987-88	1,55.77	7

4. Saving under the voted grant was the net result of savings and excess under various heads, the more important of which are mentioned in the succeeding notes.

Grant No. 4 - General Sales Tax and Other Taxes and Duties - Administration - Contd.

5. Saving occurred mainly under -

	Head		Total grant	Actual expenditure	Excess + Saving -
			(in lakhs of rupees)		
(i)	2035.800.I.AA. Lumpsum provision for Dearness Allowances -				
	O.	16.58			
	R. -	16.58	..	..	..
(ii)	2035.800.I.AB. Lumpsum provision for Ex-gratia Payment -				
	O.	4.84			
	R. -	4.84	..	..	..
(iii)	2040.800.I.AB. Lumpsum provision for dearness allowance -				
	O.	3,17.88			
	R. -	3,17.88	..	..	..
(iv)	2040.800.I.AC. Lumpsum provision for ex-gratia payment -				
	O.	92.72			
	R. -	92.72	..	..	..

Grant No. 4 - General Sales Tax and Other Taxes and Duties - Administration - *Contd.*

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(v) 2045.800.I.AA. Lumpsum provision for Dearness Allowance -			
O. 13.54			
R. - 13.54	..	..	..
(vi) 2045.800.I.AB. Lumpsum provision for Ex-gratia Payment -			
O. 3.94			
R. - 3.94	..	..	..

Out of the total lumpsum provision of Rs. 4,49.50 lakhs provided in the Budget under the above six heads only Rs. 3,32.89 lakhs was reallocated to other heads for meeting the expenditure on payment of instalments of Dearness Allowance and Ex-gratia and the resultant saving of Rs. 1,16.61 lakhs contributed to 57 percent of the overall saving under this grant.

Grant No. 4 - General Sales Tax and Other Taxes and Duties - Administration - *Contd.*

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6. Significant excess occurred under -

Head	*Total grant*	*Actual expenditure*	*Excess +* *Saving -*
	(in lakhs of rupees)		
2040.101.I.AB. District Establishment -			
O. 15,02.52			
S. 1,29.85			
R. 3,29.84	19,62.21	17,93.78	- 1,68.43

Enhancement of provision through Supplementary Grant (Rs.1,29.85 lakhs) and by reappropriation (Rs.2,74.98 lakhs) in March 1989 was towards increase in expenditure on additional instalments of Dearness Allowance and ex-gratia payment. The final saving of Rs. 1,68.43 lakhs proved that the supplementary grant was unnecessary and contributed largely to the overall saving in the grant.

Excess of Rs. 35.94 lakhs (3 per cent) and Rs. 90.47 lakhs (6 per cent) occurred under this head also during 1986-87 and 1987-88.

Grant No. 4 - General Sales Tax and Other Taxes and Duties – Administration - *Contd.*

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7. Excess also occurred under -

	Head		Total grant	Actual expenditure	Excess + Saving -
			(in lakhs of rupees)		
(i)	2035.101.I.AA. Administration of Tamil Nadu Urban Land Tax -				
	O.	87.37			
	R.	16.70	1,04.07	1,05.97	+ 1.90
(ii)	2040.001.I.AA. Headquarters Establishment -				
	O.	63.19			
	S.	23.74			
	R.	39.60	1,26.53	1,23.77	- 2.76
(iii)	2040.101.I.AA. Circle Establishment -				
	O.	1,04.07			
	R.	12.32	1,16.39	1,16.38	- 0.01
(iv)	2045.103.I.AA. Chief Electrical Inspector -				
	O.	67.54			
	R.	10.47	78.01	77.98	- 0.03

Enhancement of provision by reappropriation in March 1989 under items (i) to (iv) was mainly due to increase in expenditure towards additional instalments of Dearness Allowance and ex-gratia payment. Specific reasons for the final excess under item (i) have not been communicated (September 1990).

Grant No. 5 - Stamps - Administration (All voted)

Major head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
		Rs.	Rs.	Rs.
2030. Stamps and Registration				
Original	1,51,12,000			
Supplementary	45,82,000	1,96,94,000	1,88,01,134	- 8,92,866
Amount surrendered during the year (March 1989)				10,35,000

Notes and comments -

1. In view of the saving of Rs. 8.93 lakhs, the supplementary grant of Rs. 45.82 lakhs obtained in March 1989 proved excessive.

2. Savings of Rs 9.48 lakhs (8 per cent), Rs.8.97 lakhs (6 per cent) and Rs. 5.41 lakhs (3 per cent) occurred under this grant also during 1985-86, 1986-87 and 1987-88 respectively.

Grant No. 5 - Stamps - Administration (All voted) - concld.

3. Saving occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
2030.01.101.I.AA. Supply from Central Stamp Stores -			
O. 25.00 R. - 9.33	15.67	15.67	..

Withdrawal of provision by reappropriation in March 1989 was due to non-supply of expected requirements of stamps by the Nasik Press during the fourth quarter of the year (Rs. 7.50 lakhs), and non-receipt of bills for the month of February 1989 (Rs. 1.83 lakhs) from Central Stamp Stores.

Grant No. 6 - Registration

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		Rs.	Rs.	Rs.
2030. Stamps and Registration				
2059. Public Works				
3475. Other General Economic Services				
Voted				
Original	10,01,04,000			
Supple-mentary	24,48,000	10,25,52,000	9,66,42,746	- 59,09,254
Amount surrendered during the year (March 1989)				47,83,000
Charged				
Original	*1,000*			
Supple-mentary	..	*1,000*	..	- *1,000*
Amount surrendered during the year				*NiL*

Notes and comments -

1. Rupees 47.83 lakhs were surrendered in March 1989 under the voted grant but the ultimate saving worked out to Rs. 59.09 lakhs.

2. Saving occurred also during 1987-88 (Rs. 30.68 lakhs - 4 per cent) in this grant.

3. Saving in the voted grant occurred mainly under -

	Head	*Total grant*	*Actual expenditure*	*Excess + Saving -*
		(in lakhs of rupees)		
(i)	2030.03.800.I.AA. Lumpsum provision for Dearness Allowances -			
	O. 1,16.24			
	R. - 1,16.24	..	..	..
(ii)	2030.03.800.I.AB. Lumpsum provision for Ex-gratia payments -			
	O. 33.90			
	R. - 33.90	..	..	..

Grant No. 6 - Registration - *concld.*

Out of the total lumpsum provision of Rs. 1,50.14 lakhs provided in the Budget under the above two heads, only Rs. 1,26.16 lakhs was reallocated to other heads for meeting the expenditure on payment of additional instalments of Dearness Allowance and Ex-gratia and the resultant saving of Rs. 23.98 lakhs contributed to 41 per cent of the overall saving under this grant.

4. Saving mentioned above was partly counterbalanced by excess under -

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
		(in lakhs of rupees		)
2030.03.001.I.AB. District Establishment Charges -				
O.	7,86.20			
S.	24.48			
R.	95.33	9,06.01	8,94.69	- 11.32

The supplementary grant obtained in March 1989 was for payment of additional instalments of Dearness Allowance and ex-gratia to staff and the enhancement of provision by Rs. 1,20.90 lakhs by the first reappropriation order in March 1989 was also for the same purpose. Reasons for withdrawal of provision by the second reappropriation order also in March, 1989 and for the final saving have not been communicated (September 1990).

Debt Charges (All charged)

Major heads		Total appropriation	Actual expenditure	Excess + Saving -
		Rs.	Rs.	Rs.
2048. Appropriation for reduction or avoidance of debt				
2049. Interest Payments				
Charged				
Original	*2,90,43,74,000*			
Supplementary	*49,38,98,000*	*3,39,82,72,000*	*3,32,62,26,088*	*- 7,20,45,912*
Amount surrendered during the year (March'1989)				*18,96,000*

Notes and comments -

1. In view of the saving of Rs. 7,20.46 lakhs in the charged appropriation, the Supplementary appropriation of Rs. 49,38.98 lakhs obtained in March 1989 proved excessive.

2. Rupees 18.96 lakhs were surrendered in March 1989, but the saving ultimately worked out to Rs. 7,20.46 lakhs.

3. The expenditure under this appropriation includes Rs. 27,61.75 lakhs contributed from Revenue to the Sinking Fund created for amortisation of loans raised in the open market, at rates prescribed by Government from time to time.

The balance at the credit of the Sinking Fund on 31.3.89 was Rs. 1,42,00.28 lakhs.

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4. Saving occurred mainly under -

Head		Total appropriation	Actual expenditure	Excess + Saving -
		(in lakhs of rupees)		
(i) 2049.01.101.I.AB. Lumpsum Provision for new Loans -				
O.	3,43.29			
R. -	3,43.29	..	..	..

Specific reasons for withdrawal of entire provision by reappropriation have not been communicated (September 1990).

Head		Total appropriation	Actual expenditure	Excess + Saving -
(ii) 2049.01.101.I.AP. Tamil Nadu Government 11 1/2 Per cent Loan - 2008 -				
S.	3,38.81	3,38.81	2,39.20	- 99.61

Supplementary appropriation was towards meeting claims for interest due for one year to holders of scrips and the final saving was attributed to non-drawal of interest by the holders of the scrips as anticipated.

Head		Total appropriation	Actual expenditure	Excess + Saving -
(iii) 2049.60.101.I.AE. Interest on the Deposits of Local Funds other than State Khadi and Village Industries Board -				
O.	3,92.89			
R. -	79.66	3,13.23	3,10.14	- 3.09

Final Saving was due to decrease in interest payments on deposits consequent on decrease in the actual minimum deposits

made by local bodies. Specific reasons for withdrawal of provision by reappropriation have however not been communicated (September 1990).

Head		Total appropriation	Actual expenditure	Excess + Saving -
			(in lakhs of rupees)	
(iv) 2049.03.104.I.AA. Interest on General Provident Fund -				
O.	32,00.00			
S.	1,69.76	33,69.76	29,36.51	- 4,33.25

Supplementary appropriation was obtained towards payment of interest on General Provident Fund being more than anticipated. Final saving was due to retention of the interest amount pertaining to "Aided School Teachers Provident Fund" under "Interest on General Provident Fund".

(v) 2049.60.101.I.AU. Interest on Deposits of Tamil Nadu Water Supply and Drainage Board -				
O.	60.00			
R.	- 36.97	23.03	23.02	- 0.01

Withdrawal of Provision by reappropriation was due to decrease in quantum of deposits and since the period for which it was required to be kept under Public Account could not be foreseen accurately.

Debt Charges (All charged) - *contd.*

5. Excess occurred mainly under -

	Head		Total appropriation	Actual expenditure	Excess + Saving -
			(in lakhs of rupees)		
(i)	2049.60.101.I.AA. Interest payable to the Electricity Board (Contributory Provident Fund) -				
	O.	3,25.75			
	R.	1,73.18	4,98.93	4,98.92	- 0.01

Specific reasons for enhancement of Provision by reappropriation have not been communicated (September 1990).

	Head		Total appropriation	Actual expenditure	Excess + Saving -
(ii)	2049.60.101.I.AC. Interest on Deposits of Corporation, Municipal and other Local Board Employees -				
	O.	2,50.00			
	R.	1,25.00	3,75.00	3,73.64	- 1.36

Specific reasons for additional provision by reappropriation have not been communicated. Final saving was attributed to non-adjustment of the excess interest sanctioned by local bodies.

	Head		Total appropriation	Actual expenditure	Excess + Saving -
(iii)	2049.60.101.I.AP. Interest on Deposits of Poompuhar Shipping Corporation Ltd. -				
	O.	20.00			
	R.	22.45	42.45	42.44	- 0.01

Debt Charges (All charged) - concld.

Additional provision by reappropriation was on account of increase in quantum of deposits and because the period for which it was required to be kept under Public Account could not be foreseen accurately.

Grant No. 7 - State Legislature

Major head		Total grant or appropriation	Actual expenditure	Excess + Saving -
		Rs.	Rs.	Rs.
2011. State Legislatures				
Voted				
Original	2,10,49,000			
Supple-mentary	..	2,10,49,000	1,10,14,280	- 1,00,34,720
Amount surrendered during the year (March 1989)				1,02,80,000
Charged				
Original	2,44,000			
Supple-mentary	..	2,44,000	1,59,278	- 84,722
Amount surrendered during the year (March 1989)				94,000

Comment -

Saving occurred mainly under -

Head	*Total grant*	*Actual expenditure*	*Excess +* *Saving -*
	(	in lakhs of rupees	)
2011.02.101.I.AB. Pay and Allowances of Members other than Speaker, Deputy Speaker and Ministers -			
O. 1,02.51			
R. - 89.43	13.08	17.09	+ 4.01

Withdrawal of provision by reappropriation in March 1989 was due to Constitution of the IX Assembly during the fag end of the financial year (January 1989). Hence the actual requirement could not be assessed at the time of presentation of the Budget.

Final excess was due to reimbursement of expenses on medical treatment to the former Leader of opposition, for which the bills were received belatedly.

Grant No. 8 - Elections (All voted)

Major head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
		(in lakhs of rupees)		
2015. Elections				
Original	9,08,05,000			
Supple-mentary	3,94,04,000	13,02,09,000	12,99,17,713	- 2,91,287
Amount surrendered during the year (March 1989)				8,23,000

Grant No. 9 - Head of State, Ministers and Headquarters Staff

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2012. President, Vice President/Governor, Administrator of Union Territories			
2013. Council of Ministers			
2029. Land Revenue			
2051. Public Service Commission			
2052. Secretariat - General Services			
2054. Treasury and Accounts - Administration			
2059. Public Works			
2070. Other Administrative Services			
2251. Secretariat - Social Services			
2401. Crop Husbandry			
2506. Land Reforms			
3451. Secretariat - Economic Services			
3454. Census Surveys and Statistics			
3475. Other General Economic Services			

Grant No. 9 - Head of State, Ministers and Headquarters Staff - contd.

Major heads		Total grant or appropriation	Actual Expenditure	-	Excess + Saving -
		Rs.	Rs.		Rs.
Voted					
Original	47,99,72,000				
Supple-mentary	1,58,60,000	49,58,32,000	46,30,80,927	-	3,27,51,073
Amount surrendered during the year (March 1989)					2,25,53,000
Charged					
Original	*2,73,71,000*				
Supple-mentary	..	*2,73,71,000*	*2,13,41,063*	-	*60,29,937*
Amount surrendered during the year (March 1989)					*58,10,000*

Notes and comments -

1. Only Rs. 2,25.53 lakhs were surrendered in the voted grant in March 1989, but saving ultimately worked out to Rs. 3,27.51 lakhs.

2. Savings occurred persistently in the voted grant in the preceding four years as detailed below:-

Year	*Saving*	
	Amount (in lakhs of rupees)	*Percentage*
1984-85	1,27.60	4
1985-86	58.97	2
1986-87	88.54	2
1987-88	1,09.64	3

3. Bulk of the saving occurred under -

	Head	*Total grant*	*Actual expenditure*	*Excess + Saving -*
		(in lakhs of rupees)		
(i)	2052.800.I.AA. Lumpsum Provision for Dearness Allowance -			
	O. 1,11.66			
	R. - 1,11.66	..	..	..
(ii)	2052.800.I.AB. Lumpsum Provision for Ex-gratia Payment -			
	O. 32.57			
	R. - 32.57	..	..	..

Grant No. 9 - Head of State, Ministers and Headquarters Staff-*contd.*

Head	*Total grant*	*Actual expenditure*	*Excess + Saving -*
	(in lakhs of rupees)		
(iii) 2054.800.I.AB. Lumpsum provision for Dearness Allowance -			
O. 2,06.50			
R. - 2,06.50	..	..	..
(iv) 2054.800.I.AC. Lumpsum provision for Ex-gratia Payments -			
O. 60.22			
R. - 60.22	..	..	..
(v) 2251.800.I.AA. Lumpsum provision for Dearness Allowance -			
O. 41.56			
R. - 41.56	..	..	..
(vi) 2251.800.I.AB. Lumpsum Provision for Ex-gratia Payments -			
O. 12.10			
R. - 12.10	..	..	..
(vii) 3451.800.I.AA. Lumpsum Provision for Dearness Allowance -			
O. 45.12			
R. - 45.12	..	..	..

Grant No. 9 - Head of State, Ministers and Headquarters Staff-*contd.*

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(viii) 3451.800.I.AB Lumpsum Provision for Ex-gratia Payment -			
O. 13.15			
R. - 13.15	..	..	..
(ix) 3454.800.I.AC. Lumpsum provision for Dearness Allowance -			
O. 52.04			
R. - 52.04	..	..	..
(x) 3454.800.I.AD. Lumpsum Provision for Ex-gratia Payment -			
O. 15.17			
R. - 15.17	..	..	..

Withdrawal of entire provision by reappropriation in March 1989 for items (i) to (x) were attributed to the expenditure on additional instalments of Dearness Allowance and Ex-gratia payment having been debited under the respective sub heads. Enhancement of provision by reappropriation in March 1989 towards additional instalments of Dearness Allowance and ex-gratia payment was only Rs. 1,67.26 lakhs, resulting in a saving of Rs. 4,22.83 lakhs under these heads which had contributed to the overall saving of Rs.3,27.51 lakhs under the grant.

Grant No. 9 - Head of State, Ministers and Headquarters Staff-*contd.*

4. Saving also occurred under -

Head	*Total grant*	*Actual expenditure*	*Excess + Saving -*
	(in lakhs of rupees)		
(i) 2013.800.I.AA. Other Expenditure -			
O. 74.11			
R. - 52.02	22.09	22.28	+ 0.19

Withdrawal of provision by reappropriation in March 1989 was due to less expenditure towards purchase of furnishing materials and new vehicles on account of formation of a smaller Ministry.

Head	*Total grant*	*Actual expenditure*	*Excess + Saving -*
(ii) 2052.090.I.AC. Personal Staff of Ministers -			
O. 54.75			
R. - 48.36	6.39	6.56	+ 0.17

Specific reason for the withdrawal of provision by reappropriation in March 1989 has not been communicated (September 1990).

Head	*Total grant*	*Actual expenditure*	*Excess + Saving -*
(iii) 3451.101.II.JB. District Planning Scheme -			
O. 30.00			
R. - 30.00	..	..	..

657 350.7231 N88

Specific reasons for withdrawal of entire provision by reappropriation in March 1989 have not been communicated (September 1990).

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5. Excess occurred under -

	Head	Total grant	Actual expenditure	Excess + Saving -
		(in lakhs of rupees)		
(i)	2052.090.I.AD. Finance Department -			
	O. 86.93			
	R. 28.07	1,15.00	1,17.28	+ 2.28

Enhancement of provision by reappropriation in March 1989 was due to increase in expenditure mainly towards payment of additional instalments of Dearness Allowance and ex-gratia (Rs. 18.10 lakhs) and additional expenditure towards visit of the 9th Finance Commission (Rs. 5.00 lakhs). Reasons for the final excess have not been communicated (September 1990).

	Head	Total grant	Actual expenditure	Excess + Saving -
(ii)	2070.104.I.AA. Directorate of Vigilance and Anti-Corruption -			
	O. 1,22.04			
	R. 39.65	1,61.69	1,59.62	- 2.07

Enhancement of provision by reappropriation in March 1989 was mainly due to increase in expenditure towards payment of additional instalments of Dearness Allowance and ex-gratia (Rs. 17.87 lakhs) and purchase of xerox papers, furniture and new motor vehicles (Rs. 9.27 lakhs).

Grant No. 9 - Head of State, Ministers and Headquarters Staff-*contd.*

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
		(in lakhs of rupees)		
(iii) 3454.02.110.I.AE. Integrated Scheme for Development of Statistics -				
O.	2,48.84			
R.	42.84	2,91.68	2,90.38	- 1.30

Enhancement of provision by reappropriation in March 1989 was partly for payment of additional instalments of Dearness Allowance and ex-gratia (Rs. 29.41 lakhs). Reasons for the balance of additional provision have not been communicated (September 1990).

(iv) 3475.201.I.AA. Cash Compensation paid under Tamil Nadu Land Ceiling Act -				
O.	11.03			
R.	33.64	44.67	44.16	- 0.51

Enhancement of provision by reappropriation in March 1989 was due to payment of compensation pending for many years.

6. Saving in the charged appropriation occurred under -

	Head	Total appropriation	Actual expenditure	Excess + Saving -
		(in lakhs of rupees)		
(i)	2051.102.I.AA. *Tamil Nadu Public Service Commission* -			
	O. 1,95.72			
	R. - 36.52	*1,59.20*	*1,57.03*	*- 2.17*

Specific reasons have not been communicated (September 1990) for withdrawal of appropriation by reappropriation in March 1989 and final saving.

	Head	Total appropriation	Actual expenditure	Excess + Saving -
(ii)(a)	2051.800.I.AA. *Lumpsum Provision for Dearness Allowance* -			
	O. 21.88			
	R. - 21.88	..	..	..
(ii)(b)	2051.800.I AB. *Lumpsum provision for Ex-Gratia Payment* -			
	O. 6.38			
	R. - 6.38	..	..	..

The entire amount of Rs. 28.26 lakhs provided for payment of additional instalments of Dearness allowance and Ex-gratia was not utilised and the resultant surrender contributed to 47 per cent of the overall saving under the charged appropriation.

Grant No. 10 - Milk Supply Schemes (All voted)

Major head		Total grant	Actual expenditure	Excess + Saving -
		Rs.	Rs.	Rs.
2404. Dairy Development				
Original	3,36,65,000			
Supplementary	..	3,36,65,000	2,96,87,734	- 39,77,266
Amount surrendered during the year (March 1989)				41,82,000

Notes and comments -

1. Significant saving occurred under -

Head		Total grant	Actual expenditure	Excess + Saving -
		(in lakhs of rupees)		
(i) 2404.102.II.JB. Establishment of Milk Procurement Team -				
O.	11.62			
R. -	10.01	1.61	1.63	+ 0.02

Withdrawal of provision by reappropriation in March 1989 was mainly due to deferment of the scheme of provision of infrastructure facilities to Village Milk Co-operative in Non-operational Flood Districts.

Head	*Total grant*	*Actual expenditure*	*Excess + Saving -*
	(in lakhs of rupees		)
(ii) 2404.102.II.JF. Integrated Dairy Development Project in the erstwhile Composite Tirunelveli District -			
O. 50.00			
R. - 50.00	..	..	..

Withdrawal of entire provision by reappropriation in March 1989 was due to sanction of share capital assistance to the Tirunelveli Co-operative Milk Producer's Union instead of subsidy.

Grant No. 10 - Milk Supply Schemes (All voted) - *concld.*

2. Saving was partly counterbalanced by excess under -

Head		*Total grant*	*Actual expenditure*	*Excess +* *Saving -*
		(in lakhs of rupees)		
2404.001.I.AB. Establishment of Directorate of Audit for Milk Co-operatives -				
O.	76.49			
R.	23.53	1,00.02	1,00.54	+ 0.52

Enhancement of provision by reappropriation in March 1989 was due to increase in expenditure mainly towards (i) additional instalments of Dearness Allowance and ex-gratia payment, (ii) filling up of certain posts, (iii) increase in telephone installation charges and (iv) increase in arrears of rent partly offset by reduction in expenditure due to non-payment of Bonus and ex-gratia to the staff of the erstwhile Audit Board.

Grant No. 11 - District Administration

Major heads			Total grant or appropriation	Actual expenditure	Excess + Saving -
			Rs.	Rs.	Rs.
2053. District Administration					
2059. Public Works					
2070. Other Administrative Services					
Voted					
	Original	58,18,09,000			
	Supplementary	8,45,12,000	66,63,21,000	65,05,89,436	- 1,57,31,564
Amount surrendered during the year (March 1989)					1,68,64,000
Charged					
	Original	*71,000*			
	Supplementary	*25,82,000*	*26,53,000*	*17,89,164*	*- 8,63,836*
Amount surrendered during the year (March 1989)					*8,26,000*

Notes and comments -

1. In view of the saving of Rs. 1,57.32 lakhs in the voted grant, the supplementary grant of Rs. 8,34.21 lakhs obtained in March 1989 proved excessive.

Grant No. 11 - District Administration - *contd.*

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2. Rupees 1,68.64 lakhs were surrendered in March 1989; but the saving ultimately worked out to Rs. 1,57.32 lakhs.

3. In view of the saving of Rs. 8.64 lakhs in the charged appropriation, the supplementary appropriation of Rs. 25.82 lakhs obtained in March 1989 proved excessive.

4. Bulk of the saving in the grant occurred under -

Head	*Total grant*	*Actual expenditure*	*Excess + Saving -*
	(in lakhs of rupees)		
(i) 2053.800.I.AA. Lumpsum Provision for Dearness Allowance -			
O. 5,26.56			
R. - 5,26.56	..	..	..
(ii) 2053.800.I.AB. Lumpsum Provision for Ex-gratia Payment -			
O. 1,53.57			
R. - 1,53.57	..	..	..

Against the withdrawal of entire provision of Rs. 6,80.13 lakhs under items (i) and (ii) by reappropriation in March 1989 allocation of only Rs. 1,68.26 lakhs to the respective sub heads by reappropriation in March 1989 towards Additional Dearness Allowance

and ex-gratia payments resulted in a saving of Rs. 5,11.87 lakhs which mainly contributed to the overall saving of Rs. 1,57.32 lakhs under the grant.

5. Excess occurred under -

Head	*Total grant*	*Actual expenditure*	*Excess + Saving -*
	(in lakhs of rupees)		
2053.093.I.AA. Collectors and Magistrates-			
O. 5,58.81			
R. 1,67.24	7,26.05	7,20.29	- 5.76

The excess expenditure (29 per cent) was mainly due to additional instalments of Dearness Allowance and ex-gratia payment (Rs. 62.54 lakhs), office expenses (Rs. 62.97 lakhs) due to additional phone calls made in connection with the Law and Order problems, the increase in postal and freight charges and travel (Rs. 15.82 lakhs) due to transfers and regular tours of the staff members and rent (Rs. 18.00 lakhs). Reasons for the final saving have not been communicated (September 1990).

Grant No.11 - District Administration - *contd.*

Excess occurred under this head during the preceding five years also as under -

Year	*Excess* Amount (in lakhs of rupees)	Percentage
1983-84	54.31	17
1984-85	37.74	10
1985-86	27.30	5
1986-87	11.68	2
1987-88	1,39.15	28

6. Excess also occurred under -

Head	*Total grant*	*Actual expenditure*	*Excess + Saving -*
	(in lakhs of rupees)		
(i) 2053.094.I.AA. Sub-Divisional Establishment -			
O. 2,30.24			
R. 56.74	2,86.98	2,84.87	- 2.11

Excess (24 per cent) was due mainly to increased expenditure towards additional instalments of Dearness Allowance and ex-gratia (Rs.34.43 lakhs), travel (Rs. 10.63 lakhs) consequent on transfers

and regular tours of staff members, Office expenses (Rs. 12.88 lakhs) due to additional phone calls made in connection with the Law and Order problems and the increase in the postal and freight charges. Reasons for the final saving have not been communicated (September 1990).

Excess occurred under this head during the last preceding four years also as under :-

Year	*Excess* *Amount* (in lakhs of rupees)	*Percentage*
1984-85	1.30	1
1985-86	3.12	2
1986-87	11.93	6
1987-88	51.38	25

Head	*Total grant*	*Actual expenditure*	*Excess + Saving -*
	(in lakhs of rupees)		
(ii) 2053.094.I.AC. Ryotwari Village Services.			
O. 26,07.46			
S. 6,17.72			
R. 83.27	33,08.45	33,84.99	+ 76.54

Supplementary grant of Rs. 6,17.72 lakhs obtained in March 1989 was for increase in expenditure under salaries towards additional

instalments of Dearness Allowance and ex-gratia payment and also due to enhancement of honorarium to the village servants and the enhancement of provision by reappropriation in March 1989 was also for the same purpose. Reasons for the final excess have not been communicated (September 1990).

Head	*Total grant*	*Actual expenditure*	*Excess + Saving -*
	(in lakhs of rupees)		
(iii) 2053.094.I.BP. Establishment for acquisition and transfer of lands for the Veterinary College in Namakkal Taluk of Salem District -			
O. 2.11			
R. 64.03	66.14	2.12	- 64.02

Specific reasons for the enhancement of provision by reappropriation in March 1989 and also for the final savings have not been communicated (September 1990).

Head	*Total grant*	*Actual expenditure*	*Excess + Saving -*
(iv) 2053.094.I.BV. Establishment for acquisition of land for Airport at Salem -			
S. 1.12			
R. 61.24	62.36	62.83	+ 0.47

Supplementary grant obtained in November 1988 was for the construction of Airport at Komalapuram near Salem with necessary staff for land acquisition. Enhancement of provision by reappropriation in March 1989 was mainly towards payments made for the lands acquired for the Airport at Salem. Reasons for the final excess have not been communicated (September 1990).

Head	*Total grant*	*Actual expenditure*	*Excess + Saving -*
	(in lakhs of rupees)		
(v) 2070.115.I.AB.			
Office of the Resident Commissioner, Tamil Nadu House, New Delhi -			
O. 40.53			
R. 30.95	71.48	63.83	- 7.65

Enhancement of provision by reappropriation in March 1989 was due mainly to increase in expenditure towards additional instalments of Dearness Allowance and ex-gratia payment (Rs.5.71 lakhs) and expenditure towards replacement of Electrical and other Engineering items in the Tamil Nadu House, New Delhi (Rs. 10.62 lakhs); the specific reasons for the enhancement of balance provision (Rs. 14.62 lakhs) and also for the final saving have not been communicated (September 1990).

Grant No. 12 - Administration of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959

Major head		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		Rs.	Rs.	Rs.
2252. Other Social Services				
Voted				
Original	5,17,67,000			
Supplementary	..	5,17,67,000	4,99,73,314	- 17,93,686
Amount surrendered during the year (March 1989)				18,57,000
Charged				
Original	*25,000*			
Supplementary	..	*25,000*	*9,464*	- *15,536*
Amount surrendered during the year (March 1989)				*14,000*

Grant No. 12 - Administration of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959 - *contd.*

Notes and comments -

1. Bulk of the saving occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
		(in lakhs of rupees)	
(i) 2252.800.I.AL. Lumpsum Provision for Dearness Allowance -			
O. 52.00			
R. - 52.00	..	..	..
(ii) 2252.800.I.AM. Lumpsum provision for Ex-gratia Payment -			
O. 15.16			
R. - 15.16	..	..	..

Withdrawal of the entire provision under items (i) and (ii) by reappropriation in March 1989 was attributed to expenditure on Dearness Allowances and Ex-gratia payments having been debited to the respective sub heads. Such provisions by reappropriation under the respective sub heads amounted to only Rs. 54.54 lakhs resulting in a total saving of Rs. 12.62 lakhs which has contributed to overall saving of Rs. 17.94 lakhs in the grant.

3. *Religious and Charitable Endowments Fund* -

The Fund is fed through contributions payable by religious institutions for services rendered by Government in the management and audit of the accounts of the institutions. The expenditure incurred and recoveries made on the administration of the Religious and Charitable Endowments are accounted for under this grant and under the receipt major head "0252 - Other Social Services" respectively. The net expenditure is transferred to the Fund before the accounts of the year are closed. In addition, the pension contribution payable in respect of staff of the Hindu Religious and Charitable Endowments Department is recovered from the Fund and credited to the receipt major head "0071 - Contribution and Recoveries towards Pension and Other Retirement Benefits".

The net expenditure and pension contribution due to be recovered from the Fund as at end of the year worked out to Rs. 12,40.14 lakhs. Out of this only rupees 3,74.64 lakhs from out of the net expenditure and Rs. 24.87 lakhs towards pension contribution were recovered from the Fund during the year. The closing balance in the Fund at the end of the year was Rs. 2.43 lakhs which was held in investments.

The balance still remaining to be recovered from the Fund worked out to Rs. 8,40.63 lakhs (Net expenditure Rs. 8,15.28 lakhs; Pension Contribution Rs. 25.35 lakhs).

An account of the transactions of the Fund is given in Statement No. 16 of the Finance Accounts 1988-89.

Grant No. 13 - Administration of Justice

Major heads		Total grant or appropriation	Actual expenditure	Excess + Saving -
		Rs.	Rs.	Rs.
2014. Administration of Justice				
2059. Public Works				
2230. Labour and Employment				
Voted				
Original	23,00,99,000			
Supple-mentary	2,93,000	23,03,92,000	21,80,42,291	- 1,23,49,709
Amount surrendered during the year (March 1989)				2,07,75,000
Charged				
Original	*2,45,63,000*			
Supple-mentary	*76,14,000*	*3,21,77,000*	*2,91,47,760*	*- 30,29,240*
Amount surrendered during the year (March 1989)				*2,06,000*

Notes and comments -

1. Rupees 2,07.75 lakhs were surrendered in March 1989 in the voted grant. However the saving ultimately worked out to Rs.1,23.50 lakhs. There was a saving of Rs. 97.75 lakhs during 1987 - 88.

2. In view of the saving of Rs. 30.29 lakhs in the charged appropriation, the supplementary appropriation of Rs. 76.14 lakhs obtained in March 1989 proved excessive.

3. Rupees 2.06 lakhs were surrendered in March 1989 in the charged appropriation. However the saving ultimately worked out to Rs. 30.29 lakhs (9.4 percent).

4. Saving under charged appropriation occurred persistently under this grant during the preceding three years as under -

Year	*Saving*	
	Amount (in lakhs of rupees)	*Percentage*
1985-86	29.06	14
1986-87	27.76	10
1987-88	29.44	10

5. Bulk of the savings occurred in the charged appropriation mainly under -

Head	*Total appropriation*	*Actual expenditure*	*Excess + Saving -*
		(in lakhs of rupees)	
2014.102.I.AA. Judges and Registrar -			
O. 2,06.27			
S. 70.97			
R. - 2.06	2,75.18	2,49.37	- 25.81

Reasons for the final saving have not been communicated (September 1990).

6. Excess in the voted grant occurred mainly under -

Head	*Total grant*	*Actual expenditure*	*Excess + Saving -*
		(in lakhs of rupees)	
(i) 2014.105.I.AB. Mofussil, Civil and Sessions Courts - Regular Establishments -			
O. 5,75.52			
S. 0.01			
R. 32.87	6,08.40	6,49.29	+ 40.89

Grant No. 13 - Administration of Justice - *contd.*

Additional provision obtained by reappropriation in March 1989 was mainly for payment of additional instalments of Dearness Allowance and ex-gratia and meeting the additional expenditure on the reconstitution of 18 additional District Munsif Courts. Reasons for the final excess have not been communicated (September 1990).

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
		(in lakhs of rupees)		
(ii) 2014.105.I.AD. Mofussil, Civil and Sessions Courts - Process Service Establishments -				
O.	3,38.74			
R.	17.14	3,55.88	3,69.88	+ 14.00
(iii) 2014.108.I.AA. Regular Establishments -				
O.	4,84.06			
R.	60.77	5,44.83	5,66.56	+ 21.73

Additional provision by reappropriation obtained in March 1989 under the above 2 items was mainly for payment of additional instalments of Dearness Allowance and ex-gratia. Reasons for the final excess have not been communicated (September 1990).

7. Saving in the voted grant occurred mainly under -

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(i) 2014.800.I.AF. Lumpsum provision for Dearness Allowance -			
O. 2,97.34			
R. - 2,97.34	..	..	..
(ii) 2014.800.I.AG. Lumpsum Provision for ex-gratia Payment -			
O. 86.72			
R. - 86.72	..	..	..

Out of the total lumpsum provision of Rs. 3,84.06 lakhs provided in the Budget under the above two heads, only Rs. 1,39.55 lakhs were reallocated to other heads for meeting the expenditure on payment of additional instalments of Dearness Allowance and Ex-gratia and the resultant saving of Rs. 2,44.51 lakhs contributed to the overall saving under this grant.

Grant No. 14 - Jails

Major heads		Total grant or appropriation	Actual expenditure	Excess + Saving -
		Rs.	Rs.	Rs.
2056. Jails				
2059. Public Works				
2235. Social Security and Welfare				
Voted				
Original	12,82,66,000			
Supple-mentary	2,55,45,000	15,38,11,000	15,32,90,640	- 5,20,360
Amount surrendered during the year (March 1989)				1,75,000
Charged				
Original	*4,000*			
Supple-mentary	..	*4,000*	..	- *4,000*
Amount surrendered during the year (March 1989)				*3,000*

Grant No. 15 - Police

Major heads		Total grant or appropriation	Actual expenditure	Excess + Saving -
		Rs.	Rs.	Rs.
2055. Police				
2059. Public Works				
2070. Other Administrative Services				
2225. Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes				
2235. Social Security and Welfare				
Voted				
Original	1,51,60,90,000			
Supple-mentary	6,25,58,000	1,57,86,48,000	1,54,77,52,481	-3,08,95,519
Amount surrendered during the year (March 1989)				3,42,54,000
Charged				
Original	1,01,000			
Supple-mentary	2,96,000	3,97,000	2,65,476	- 1,31,524
Amount surrendered during the year (March 1989)				54,000

Grant No. 16 - Fire Services

Major heads		Total grant or appropriation	Actual expenditure	Excess + Saving -
		Rs.	Rs.	Rs.
2059. Public Works				
2070. Other Administrative Services				
Voted				
Original	11,18,95,000			
Supplementary	..	11,18,95,000	9,96,54,582	- 1,22,40,418
Amount surrendered during the year (March 1989)				1,12,47,000
Charged				
Original	*1,000*			
Supplementary	..	*1,000*	..	- *1,000*
Amount surrendered during the year (March 1989)				*1,000*

Grant No. 16 - Fire Services - Contd.

Notes and comments -

1. Saving occurred persistently in the voted grant in the preceding four years as detailed below -

Year	*Saving*	
	Amount (in lakhs of rupees)	*Percentage*
1984-85	56.44	8
1985-86	84.94	11
1986-87	1,30.64	15
1987-88	1,20.96	13

2. Saving in the voted grant occurred mainly under -

Head	*Total grant*	*Actual expenditure*	*Excess +* *Saving -*
	(in lakhs of rupees)		
(i) 2070.800.I.BC. Lumpsum Provision for Dearness Allowance -			
O. 1,00.00			
R. - 1,00.00	..	..	..

Head		Total grant	Actual expenditure	Excess + Saving -
		(in lakhs of rupees)		
(ii) 2070.800.I.BD. Lumpsum Provision for Ex-gratia Payment -				
O.	29.16			
R. -	29.16	..	..	..

Out of the total lumpsum provision of Rs. 1,29.16 lakhs provided in the Budget under the above two heads, only Rs. 14.60 lakhs was reallocated to other heads for meeting the expenditure on payment of additional instalments of Dearness Allowance and Ex-gratia and the resultant saving of Rs. 1,14.56 lakhs contributed to 94 percent of the overall saving under this grant.

Grant No. 17 - Education

Major heads	*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
	Rs.	Rs.	Rs.
2059. Public Works			
2202. General Education			
2203. Technical Education			
2204. Sports and Youth Services			
2205. Art and Culture			
2225. Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes			
2235. Social Security and Welfare			
2236. Nutrition			
3425. Other Scientific Research			
3454. Census Surveys and Statistics			
Voted			
Original 6,89,71,29,000			
Supplementary 99,43,08,000	7,89,14,37,000	7,91,18,82,817	+2,04,45,817
Amount surrendered during the year (March 1989)			18,99,35,000

Grant No. 17 - Education - *contd.*

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		Rs.	Rs.	Rs.
Charged				
Original	*15,000*			
Supplementary	..	*15,000*	..	*- 15,000*
Amount surrendered during the year (March 1989)				*14,000*

Notes and comments -

1. The excess of Rs.2,04,45,817 over the voted grant requires regularisation.

2. In view of the excess of Rs.2,04.46 lakhs in the voted grant the supplementary grant of Rs.72,88.62 lakhs obtained in March 1989 proved inadequate and surrender of Rs.18,99.35 lakhs in March 1989 injudicious.

3. Excess of Rs.12,84.07 lakhs (2 per cent) occurred under this voted grant during 1987-88 also.

4. The excess in the voted grant was the net result of excess and savings under various heads, the more important of which are mentioned in the succeeding notes.

5. Excess occurred under -

Head	*Total grant*	*Actual expenditure*	*Excess + Saving -*
	(in lakhs of rupees)		
(i) 2202.01.102.I.AB. Salaries to Panchayat Union Elementary School Teachers -			
O. 1,50,39.42			
S. 14,39.79	1,64,79.21	1,78,53.03	+13,73.82

Supplementary grant obtained in March 1989 was to meet the additional expenditure on salaries of Panchayat Union Elementary Schools.

Reasons for the final excess have not been communicated (September 1990).

Head	*Total grant*	*Actual expenditure*	*Excess + Saving -*
(ii) 2202.01.102.I.AD. Grants to Non-Government Elementary Schools -			
O. 91,78.89			
S. 6,38.32			
R. 1,28.27	99,45.48	1,05,84.45	+ 6,38.97

Supplementary grant obtained in March 1989 was towards payment of additional grants to Non-Government Elementary Schools.

Reasons for the additional provision made by reappropriation and for final excess have not been communicated (September 1990).

Excess occurred persistently under this head during the preceding three years as under -

Grant No. 17 - Education - *contd.*

Year	*Excess Amount* (in lakhs of rupees)	*Percentage*
1985-86	3,08.57	4
1986-87	6,15.82	8
1987-88	4,50.07	5

Head	*Total grant*	*Actual expenditure*	*Excess + Saving -*
	(in lakhs of rupees)		
(iii) 2202.02.101.I.AA. Inspection of General Schools -			
O. 14,93.75			
R. 2,79.25	17,73.00	18,30.16	+57.16

Additional provision by reappropriation in March 1989 was due to increase in expenditure mainly towards additional instalments of Dearness Allowance, ex-gratia payment and medical allowance, payment of arrears of rent and property tax.

Reasons for the final excess have not been communicated (September 1990).

(iv) 2202.02.108.I.AA. Examinations by the Director of Government Examinations -			
O. 4,36.44			
S. 32.12			
R. 2,09.80	6,78.36	6,57.39	- 20.97

Supplementary grant obtained in November 1988 was towards refreshment charges to the Chief Examiners, Assistant Examiners and Special Assistants attending to Central Valuation Work for the examinations.

Additional provision by reappropriation in March 1989 was towards increase in expenditure towards (i) additional instalments of Dearness Allowance, ex-gratia payment, interim relief and medical allowance, (ii) increase in wages and travel expenses due to more number of candidates appearing for examination, (iii) trunk calls, phonograms and (iv) remuneration to examiners during the year itself.

Reasons for the final saving have not been communicated (September 1990).

Excess of Rs.48.77 lakhs (14 per cent) and Rs.2,83.79 lakhs (77 per cent) occurred under this head during 1986-87 and 1987-88 respectively.

Head	*Total grant*	*Actual expenditure*	*Excess + Saving -*
	(in lakhs of rupees)		
(v) 2202.02.110.I.AA. General -			
O. 78,35.18			
S. 12,17.98			
R. 73.60	91,26.76	92,61.71	+ 1,34.95

Supplementary grant obtained in March 1989 is for payment of additional grants to Non-Government Secondary Schools.

Additional provision by reappropriation in March 1989 was due to increase in expenditure towards additional instalments of Dearness Allowance, payment of ex-gratia, interim relief and medical allowance.

Reasons for the final excess have not been communicated (September 1990).

Excess of Rs.6,39.63 lakhs (9 per cent) occurred under the head also during 1987-88.

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(vi) 2202.02.800.II.JE. Plan Posts for Higher Secondary Standards -			
O. 2,40.68			
R. 30.84	2,71.52	3,03.13	+ 31.61

Additional provision by reappropriation in March 1989 was due to increase in expenditure towards additional instalments of Dearness Allowance, payment of ex-gratia, interim relief and medical allowance.

Reasons for the final excess have not been communicated (September 1990).

Excess of Rs.1,25.74 lakhs (69 per cent) occurred under this head also during 1987-88 and during the three years as indicated below :

Year	Excess Amount (in lakhs of rupees)	Percentage
1984-85	20.94	3
1985-86	37.94	72
1986-87	1,55.86	165

Grant No. 17 - Education - *contd.*

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(vii) 2202.04.103.III.SA. General -			
O. 2,34.24			
S. 2.79			
R. 21.15	2,58.18	2,90.97	+ 32.79

Supplementary grant obtained in March 1989 was for additional expenditure on office expenses of Rural Functional Literacy Project Schemes.

Specific reasons for the additional provision by reappropriation in March 1989 and for the final excess have not been communicated (September 1990).

Head	Total grant	Actual expenditure	Excess + Saving -
(viii) 2202.04.200.III.SD. Janashikshan Nilayam -			
S. 22.15			
R. 52.50	74.65	73.50	- 1.15

Supplementary grant obtained in March 1989 was for additional expenditure on Publications and Materials and Supplies.

Enhancement of provision by reappropriation in March 1989 was due to formation of Janashikshan Nilayam.

Grant No. 17 - Education - *contd.*

Head	*Total grant*	*Actual expenditure*	*Excess + Saving -*
	(in lakhs of rupees)		
(ix) 2203.105.I.AD. Grants-in-aid to Private Polytechnics -			
O. 3,78.29			
S. 14.50			
R. 53.72	4,46.51	4,48.91	+ 2.40

Supplementary grant obtained in November 1988 was for fixation of pay of lecturers on par with those in the All India Council of Technical Education.

Additional provision by reappropriation in March 1989 was due to increase in expenditure towards additional instalments of Dearness Allowance, ex-gratia payment, interim relief and medical allowance.

Excess occurred persistently under this head during the preceding four years as under -

Year	*Excess Amount* (in lakhs of rupees)	*Percentage*
1984-85	36.97	18
1985-86	9.77	3
1986-87	68.27	22
1987-88	3.67	29

(x) 2203.800.I.AB. Buildings -			
O. 40.00			
R. 50.00	90.00	91.41	+ 1.41

Enhancement of provision by reappropriation in March 1989 was due to increase in expenditure towards attending minor repair works to all the institutions.

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(xi) 2205.105.I.AF. Charges on Account of the Tamil Nadu Public Libraries Act, 1948 -			
O. 5,15.97			
R. 79.78	5,95.75	5,95.82	+ 0.07

Additional provision by reappropriation in March 1989 was mainly due to increase in expenditure towards additional instalments of Dearness Allowance, payment of ex-gratia, interim relief and medical allowance, payment of matching grant to local library authorities.

Excess of Rs.50.42 lakhs (11 per cent) occurred under this head also during 1987-88.

Head	Total grant	Actual expenditure	Excess + Saving -
(xii)(a) 2202.01.800.II.JF. Special Component Plan for Scheduled Castes - Supply of Uniforms to pupils -			
O. 2,85.43			
R. - 1.40	2,84.03	..	-2,84.03
(b)2225.01.793.II.JF. Special Component Plan for Scheduled Castes - Supply of Uniforms to Pupils -	..	4,04.23	+4,04.23

Grant No. 17 - Education - *contd.*

Head	Total grant	Actual expenditure	Excess + Saving -
		(in lakhs of rupees)	
(xiii) (a) 2202.02.800.II.JC. Physical Education Teachers -			
O. 7.42			
R. 19.02	26.44	..	- 26.44
(b) 2202.02.104.II.JC. Physical Education Teachers -	..	42.86	+ 42.86

Reasons for the final net excess of Rs.1,20.20 lakhs under item (xii)(b) and Rs.16.42 lakhs under item (xiii)(b) have not been communicated (September 1990).

6. Saving occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
		(in lakhs of rupees)	
(i) (a) 2202.80.800.I.AC. Lumpsum provision for Dearness Allowances -			
O. 8,93.09			
R. - 8,93.09	..	..	..
(b) 2202.80.800.I.AD. Lumpsum provision for Ex-gratia Payment -			
O. 3,67.81			
R. - 3,67.81	..	..	..

Grant No. 17 - Education - *contd.*

Head	*Total grant*	*Actual expenditure*	*Excess + Saving -*
	(in lakhs of rupees)		
(ii) (a) 2203.800.I.AE. Lumpsum provision for Dearness Allowance -			
O. 17.31			
R. - 17.31	..	..	..
(b) 2203.800.I.AF. Lumpsum provision for Ex-gratia Payment -			
O. 7.13			
R. - 7.13	..	..	..
(iii) (a) 2204.800.I.AA. Lumpsum provision for Dearness Allowance -			
O. 5.11			
R. - 5.11	..	..	..
(b) 2204.800.I.AB. Lumpsum provision for Ex-gratia Payment -			
O. 2.11			
R. - 2.11	..	..	..
(iv) (a) 2205.800.I.AB. Lumpsum provision for Dearness Allowance -			
O. 16.10			
R. - 16.10	..	..	..
(b) 2205.800.I.AC. Lumpsum provision for Ex-gratia Payment -			
O. 6.63			
R. - 6.63	..	..	..

Withdrawal of entire provision by reappropriation in March 1989 under items (i) (a) and (b) to (iv) (a) and (b) was attributed to distribution of these provisions among various sub heads. The amount so distributed towards additional instalments of Dearness Allowance and ex-gratia payment including interim relief and medical allowance was only Rs.12,56.38 lakhs, resulting in a saving of Rs.58.91 lakhs under these heads, which had enabled its utilisation for excess expenditure under various other heads and brought down overall excess in the grant by Rs.58.91 lakhs.

Head	*Total grant*	*Actual expenditure*	*Excess + Saving -*
	(in lakhs of rupees)		
(v) 2202.01.800.II.JK. Free supply of footwear to the School going children -			
O. 5,00.01			
R. - 4,06.61	93.40	93.40	..

Specific reasons for withdrawal of provision by reappropriation in March 1989 have not been communicated (September 1990).

(vi) 2202.02.109.I.AA. General -			
O. 1,13,80.47			
S. 24,15.69			
R. - 4,89.13	1,33,07.03	1,36,59.50	+3,52.47

Supplementary grant obtained in March 1989 was for meeting the expenditure on salaries of Government Secondary Schools.

Specific reasons for withdrawal of provision by reappropriation in March 1989 and for the final excess have not been communicated (September 1990).

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(vii) 2202.02.109.III.SA. Improvement of Science Education in High/Higher Secondary Schools -			
S. 2,11.68			
R. - 63.94	1,47.74	1,47.60	- 0.14

Supplementary grant obtained in November 1988 and March 1989 was for improvement of Science Education in High/Higher Secondary Schools.

Withdrawal of provision by reappropriation in March 1989 was due to non-settlement of bills for want of particulars from SIDCO and Publishers.

Head	Total grant	Actual expenditure	Excess + Saving -
(viii) 2202.02.191.I.AA. Residuary Grants for Municipal and Corporation High and Higher Secondary Schools -			
O. 4,53.01			
R. 95.45	5,48.46	3,31.03	-2,17.43

Additional provision by reappropriation in March 1989 was due to payment of teaching grant to Madras and Coimbatore Corporations.

Grant No. 17 - Education - *contd.*

Reasons for the final saving have not been communicated (September 1990).

Head	*Total grant*	*Actual expenditure*	*Excess + Saving -*
	(in lakhs of rupees)		
(ix) 2202.02.800.II.JG. New Schemes for Vocational Education in Schools -			
O. 1,00.00			
R. - 73.62	26.38	18.71	- 7.67

Specific reasons for withdrawal of provision by reappropriation in March 1989 and the final saving have not been communicated (September 1990).

Saving similarly occurred persistently under this head during 1984-85 to 1987-88.

Year	*Saving* (in lakhs of rupees)	*Percentage*
1984-85	998.09	100
1985-86	99.68	100
1986-87	96.19	96
1987-88	90.86	91

(x) 2202.03.102.I.AA. Madras University -			
O. 1,45.00			
S. 4.03			
R. - 65.63	83.40	93.09	+ 9.69

Specific reasons for withdrawal of provision by reappropriation in March 1989 have not been communicated (September 1990).

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(xi) 2202.03.103.I.AC. Colleges of Education (Men) -			
O. 66.14			
S. 40.00			
R. - 6.68	99.46	55.87	- 43.59

Supplementary grant obtained in November 1988 was for payment of revised scales of pay of Teaching staff of Government and Private Colleges as recommended by University Grants Commission from 1986 onwards.

Reasons for the total saving of Rs.50.27 lakhs was due to non-filling up of certain posts consequent on the transfer of Model Higher Secondary School from Collegiate Education to School Education and non-receipt of proposals from the Principals of the Colleges for payment of U.G.C. arrears, Dearness Allowance and Interim relief.

(xii) 2202.03.104.I.AA. Grants to Private Colleges (Arts and Oriental Colleges) -			
O. 32,07.42			
S. 11,00.00			
R. - 3,06.64	40,00.78	40,24.01	+ 23.23

Supplementary grant obtained in November 1988 was for payment of revised scales of pay of Teaching staff of Government and Private Colleges as recommended by University Grants Commission from 1986 onwards.

Withdrawal of provision by reappropriation in March 1989 was due to non-receipt of claims from Aided Colleges for implementation on the U.G.C. Scales of pay.

The final excess was due to misclassification.

Head	*Total grant*	*Actual expenditure*	*Excess + Saving -*
	(in lakhs of rupees)		
(xiii) (a) 2202.04.200.II.JD. Adult Literacy for the benefit of Scheduled Castes under Special Component Plan -			
O. 25.00			
R. 16.77	41.77	..	- 41.77
(b) 2202.04.793.II.JD. Adult Literacy for the benefit of Scheduled Castes under Special Component Plan -	..	25.08	+ 25.08

Reasons for the final net saving of Rs.16.69 lakhs have not been communicated (September 1990).

Grant No. 18 - Medical

Major heads		Total grant or appropriation	Actual expenditure	Excess + Saving -
		Rs.	Rs.	Rs.
2055. Police				
2059. Public Works				
2210. Medical and Public Health				
2235. Social Security and Welfare				
2551. Hill Areas				
Voted				
Original	1,56,05,12,000			
Supple-mentary	4,25,96,000	1,60,31,08,000	1,62,11,84,394	+1,80,76,394
Amount surrendered during the year (March 1989)				50,72,000
Charged				
Original	*1,000*			
Supple-mentary	*42,000*	*43,000*	*34,990*	*- 8,010*
Amount surrendered during the year				*Nil*

Notes and comments. -

1. The excess of Rs. 1,80,76,394 over the voted grant requires regularisation.

2. In view of the excess of Rs. 1,80.76 lakhs in the voted grant, the supplementary grant of Rs. 3,78.22 lakhs obtained in March 1989 proved inadequate and surrender of Rs. 50.72 lakhs in March 1989 injudicious.

3. Excess occurred under this grant during the preceding two years as under -

Grant No. 18 - Medical - *contd.*

Year	*Excess* Amount (in lakhs of rupees)	Percentage
1986-87	76.43	0.6
1987-88	4,55.43	3.1

4. Bulk of the excess in the voted grant occurred under -

Head	*Total grant*	*Actual expenditure*	*Excess + Saving -*
	(in lakhs of rupees)		
(i) 2210.01.110.I.AA. Hospitals and Dispensaries -			
O. 32,04.21			
R. 4,62.04	36,66.25	37,70.58	+ 1,04.33

Enhancement of provision by reappropriation in March 1989 was mainly due to expenditure towards payment of Dearness allowance and ex-gratia at enhanced rates (Rs. 3,06.34 lakhs), increase in the cost of medicines and purchase of new items of drugs (Rs. 1,10.56 lakhs). Specific reasons for the balance provision and also for the final excess have not been communicated (September 1990).

Excess also occurred persistently in this head during the preceding three years as under -

Year	*Excess*	
	Amount (in lakhs of rupees)	*Percentage*
1985-86	42.00	1
1986-87	2,35.40	8
1987-88	4,10.34	13

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
		(in lakhs of rupees)		
(ii) 2210.01.110.I.AJ. Government General Hospital, Madras -				
O.	7,56.46			
R.	1,70.01	9,26.47	10,23.49	+ 97.02

Enhancement of provision by reappropriation in March 1989 was attributed to expenditure towards payment of arrears of Dearness Allowance and Ex-gratia at enhanced rates (Rs. 64.84 lakhs), payment of Electricity, Telephone and Water charges (Rs. 12.53 lakhs), purchase of certain new and additional equipments (Rs. 17.55 lakhs), increase in the cost of medicines and purchase of new items of drugs (Rs. 67.13 lakhs). Reasons for the final excess have not been communicated (September 1990).

Excess also occurred persistently in this head during the preceding three years as under -

Year	*Excess*	
	Amount (in lakhs of rupees)	*Percentage*
1985-86	17.22	2
1986-87	1,49.11	17
1987-88	2,31.55	28

Head	*Total grant*	*Actual expenditure*	*Excess +* *Saving -*
	(in lakhs of rupees)		
(iii) 2210.01.110.I.AV. Mofussil Teaching Hospitals -			
O. 13,64.29			
S. 37.89			
R. 2,09.86	16,12.04	16,18.88	+ 6.84

Supplementary grant obtained in March 1989 was attributed to increase in the cost of medicines. Enhancement of provision by reappropriation in March 1989 was due to increase in expenditure mainly towards payment of Dearness Allowance, Ex-gratia at enhanced rates (Rs. 1,38.18 lakhs), increase in the cost of medicines and purchase of new items of drugs (Rs. 62.11 lakhs). Reasons for the final excess have not been communicated (September 1990).

Excess occurred under this head during the preceding three years also as indicated below -

Year	*Excess* Amount (in lakhs of rupees)	Percentage
1985-86	11.94	1
1986-87	40.16	3
1987-88	77.33	5

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
		(in lakhs of rupees)		
(iv) 2210.06.101.III.SC. Leprosy Control -				
O.	1,67.16			
R.	1,91.12	3,58.28	3,71.66	+ 13.38

Enhancement of provision by reappropriation in March 1989 was mainly due to expenditure towards payment of Dearness Allowance and Ex-gratia at enhanced rates (Rs. 1,37.67 lakhs) and purchase of motor vehicles (Rs. 13.21 lakhs).

Specific reasons for the balance provision and also for the final excess have not been communicated (September 1990).

5. Excess also occurred under -

	Head	Total grant	Actual expenditure	Excess + Saving -
		(in lakhs of rupees)		
(i)	2210.01.102.I.AG. Expenditure on E.S.I Scheme covering both Insured persons and their families -			
	O. 8,75.28			
	S. 2,08.11			
	R. 1,54.40	12,37.79	11,65.38	- 72.41

Supplementary grant was obtained due to increase in the cost of medicines. Enhancement of provision by reappropriation in March 1989 was mainly due to increase in expenditure on account of payment of (1) additional dearness Allowance, ex-gratia, etc. (2) arrears of rent (3) hospital stoppages in respect of private Hospitals, T.B Sanitoria and Medical Institutions and (4) office contingencies.

The final saving was attributed mainly to (i) non-drawal of pay and allowances in respect of certain posts for want of orders of continuance of the posts and non-filling up of vacancies (Rs.68.24 lakhs) and (ii) non-presentation of audited bills relating to other charges and medicines (Rs. 3.84 lakhs).

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
		(in lakhs of rupees		)
(ii) 2210.05.105.I.AA. Madras Medical College -				
O.	2,92.72			
R.	57.19	3,49.91	3,55.15	+ 5.24

Enhancement of provision by reappropriation in March 1989 was mainly towards payment of Dearness Allowance and Ex-gratia at enhanced rates (Rs. 55.65 lakhs). The excess expenditure was stated to be due to settlement of urgent bills (Rs. 2.25 lakhs) and the balance towards salaries based on actuals.

Excess occurred under this head during preceding two years also as indicated below -

Year	*Excess*	
	Amount (in lakhs of rupees)	*Percentage*
1986-87	16.43	6
1987-88	55.57	21

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
		(in lakhs of rupees)		
(iii) 2210.04.104.II.JO. Siddha Wings in Primary Health Centres -				
O.	87.45			
R.	54.77	1,42.22	1,42.75	+ 0.53

Enhancement of provision by reappropriation in March 1989 was mainly due to increase in expenditure towards payment of Dearness Allowance and ex-gratia at enhanced rates (Rs. 34.51 lakhs), increase in the cost of medicines and purchase of new items of drugs (Rs. 20.51 lakhs).

Excess occurred under this head during preceding two years also as indicated below -

Year	Excess	
	Amount (in lakhs of rupees)	Percentage
1986-87	4.55	7
1987-88	59.89	86

Head		Total grant	Actual expenditure	Excess + Saving -
		(in lakhs of rupees)		
(iv)(a)2210.01.800.I.AC. T.B Control -				
O.	2,87.62			
R.	43.30	3,30.92	..	- 3,30.92
(iv)(b)2210.06.101.I.AW. T.B Control -		..	3,37.55	+ 3,37.55

Saving occurred under (a) was due to reclassification of expenditure under item (b). Enhancement of provision under item (a) by reappropriation in March 1989 was mainly towards payment of Dearness Allowance and Ex-gratia at enhanced rates (Rs. 19.56 lakhs), payment of electricity, telephone and water charges (Rs. 1.66 lakhs), increase in the cost of medicines and purchase of new items of drugs (Rs. 15.00 lakhs), and increase in the cost of diet articles (Rs. 3.80 lakhs). However the reasons for the final excess have not been communicated (September 1990).

6. Excess mentioned in notes 4 and 5 were partly counterbalanced by savings under the following heads -

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees		)
(i) 2210.01.110.II.JJ Improvements to Teaching Hospitals -			
O. 5,08.12			
S. 55.55			
R. - 1,88.59	3,75.08	3,57.91	- 17.17

Supplementary grant obtained in March 1989 was for expenditure towards the employment of additional staff, equipment and furniture for separate orthopaedic Department in Madurai Medical College and employment of staff for the New Surgical Block in Government Stanley Hospital, Madras. Withdrawal of provision by reappropriation in March 1989 was attributed to non-filling up of certain posts (Rs. 20.75 lakhs). Specific reasons for the withdrawal of balance provision and also for the final saving have not been communicated (September 1990).

(ii)(a) 2235.02.102.I.BC. Supply of Tooth Powder to Rural Children -	..	65.37	+ 65.37

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(ii)(b)2210.03.800.I.CA. Supply of Tooth Powder to Rural Children -			
O. 1,21.36			
R. - 55.99	65.37	..	- 65.37

Saving under item (b) was due to reclassification of expenditure under (a).

Specific reasons for the withdrawal of provision under (b) by reappropriation in March 1989 have not been communicated (September 1990).

Grant No. 19 - Public Health

Major heads		Total grant or appropriation	Actual expenditure	Excess + Saving -
		Rs.	Rs.	Rs.
2059. Public Works				
2210. Medical and Public Health				
2211. Family Welfare				
2215. Water Supply and Sanitation				
2236. Nutrition				
2551. Hill Areas				
Voted				
Original	87,55,25,000			
Supple-mentary	3,06,66,000	90,61,91,000	96,11,81,675	+ 5,49,90,675
Amount surrendered during the year (March 1989)				3,56,29,000
Charged				
Original	*2,000*			
Supple-mentary	..	*2,000*	..	- *2,000*
Amount surrendered during the year				*Nil*

Notes and comments -

1. The excess of Rs. 5,49,90,675 over the voted grant requires regularisation.

2. In view of the excess of Rs. 5,49.90 lakhs in the voted grant, the supplementary grant of Rs. 2,78.96 lakhs obtained in March 1989 proved inadequate and surrender of Rs. 3,56.29 lakhs injudicious.

3. The excess in the voted grant is the net result of excess and savings under various heads, the more important of which are mentioned in the succeeding notes.

4. Excess occurred under -

	Head	*Total grant*	*Actual expenditure*	*Excess + Saving -*
		(in lakhs of rupees)		
(i)	2210.03.101.I.AF. Panchayat Union Sub-Centres taken over by Government -			
	O. 4,21.62			
	R. 78.86	5,00.48	5,17.46	+ 16.98
(ii)	2210.03.101.I.AG. Establishment of Additional Sub-Centres upto 31st March 1981 -			
	O. 1,85.98			
	R. 69.36	2,55.34	2,59.26	+ 3.92

Grant No. 19 - Public Health - *contd.*

Head			Total grant	Actual expenditure	Excess + Saving -
				(in lakhs of rupees)	
(iii) 2210.03.103.I.BI. Primary Health Centres -					
	O.	8,14.93			
	R.	54.82	8,69.75	8,90.26	+ 20.51
(iv) 2210.06.101.VI.UA. Malaria Control-Headquarters -					
	O.	86.42			
	R.	6.86	93.28	1,45.93	+ 52.65
(v) 2210.06.101.I.AT. Filaria Control -					
	O.	75.29			
	R.	25.75	1,01.04	1,01.43	+ 0.39
(vi) 2210.06.107.I.AD. Public Health Laboratories - King Institute at Guindy -					
	O.	1,78.36			
	S.	6.54			
	R.	16.50	2,01.40	2,04.55	+ 3.15
(vii) 2211.101.III.SA. Rural Family Welfare Centre at Primary Health Centres -					
	O.	6,75.91			
	R.	1,82.09	8,58.00	8,94.19	+ 36.19

Grant No. 19 - Public Health - *contd.*

Head		Total grant	Actual expenditure	Excess + Saving -
		(in lakhs of rupees)		
(viii) 2211.101.III.SC. Opening of Additional Sub-Centres after 1.4.1981 -				
O.	2,14.35			
R.	2,75.44	4,89.79	5,23.22	+ 33.43

Additional provision by reappropriation in March 1989 under items (i) to (viii) was due to increase in expenditure mainly towards additional instalments of Dearness Allowance and Ex-gratia payment and payment of arrears of salary. Reasons for the final excess have not been communicated (September 1990).

(ix) 2210.06.101.I.AV. Basic Health Staff under Malaria Eradication Programme -				
R.	10,82.90	10,82.90	10,88.56	+ 5.66

Provision made by reappropriation in March 1989 was due to reclassification of expenditure from "2210.03.103.I.BK. Basic Health staff in Primary Health Centres" to this head of account. The original provision made under "2210.03.103.I.BK was Rs.8,40.16 lakhs. Amount reappropriated under "2210.06.101.I.AV" is in excess by Rs.2,42.74 lakhs. Specific reasons for this excess and for the final excess have not been communicated (September 1990).

Head	Total grant	Actual expenditure	Excess + Saving -
		(in lakhs of rupees)	
(x) 2211.101.III.SB. Rural Sub-Centres -			
O. 0.40			
R. 39.60	40.00	66.47	+ 26.47

During 1987-88 also, against an original provision an expenditure of Rs.15.81 lakhs was incurred by reappropriation of only Rs.6.60 lakhs resulting in a final excess of Rs. 8.81 lakhs. According to New service procedure, in respect of schemes involving assistance from Central Government, if a token provision has been made in the Budget, the expenditure need not be treated as New Service when the sanction actually issues. However, such cases should be brought to the notice of the Legislature by specific inclusion in the Supplementary Estimates.

The expenditure has been irregularly met by reappropriation without specific approval of the Legislature. The expenditure of Rs.66.47 is also far in excess of Reappropriation amount.

Specific reasons for the total excess of Rs.66.07 lakhs have not been communicatea (September 1990).

Grant No. 19 - Public Health - *contd.*

Head		Total grant	Actual expenditure	Excess + Saving -
			(in lakhs of Rupees)	
(xi) 2211.103.III.SA. Immunisation Programmes -				
O.	20.00			
R.	27.26	47.26	1,51.85	+ 1,04.59

Additional provision obtained by reappropriation in March 1989 was due to increase in expenditure towards additional instalments of Dearness Allowance and Ex-gratia payment and for purchase of motor vehicles and new equipments. Reasons for final excess of Rs.1,04.59 have not been communicated (September 1990).

Head		Total grant	Actual expenditure	Excess + Saving -
(xii) 2211.103.III.SB. Schemes of Prophylaxis against Nutritional Anaemia -				
O.	5.00	5.00	66.99	+ 61.99

Reasons for the final excess have not been communicated.

(September 1990).

Head		Total grant	Actual expenditure	Excess + Saving -
(xiii) 2211.200.III.SA. Post Partum -				
O.	73.05			
R.	74.50	1,47.55	1,57.27	+ 9.72

Additional provision by reappropriation in March 1989 was due to increase in expenditure towards additional instalments of Dearness Allowance and Ex-gratia payment and sanction of expenditure towards

purchase of certain equipments. Reasons for final excess of Rs. 9.72 lakhs have not been communicated (September 1990).

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(xiv) 2211.200.III.SE. Conventional Contraceptives -			
O. 35.00	35.00	3,32.14	+ 2,97.14

Reasons for the final excess have not been communicated (September 1990).

5.Excess mentioned in notes 3 and 4 were partly offset by saving under -

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(i) 2211.105.II.JA. Expenditure met by the State Government over and above the rates prescribed by Government of India on Tubectomy -			
O. 1,50.00			
S. 31.70			
R. — 86.70	95.00	1,04.86	+ 9.86

Supplementary grant was obtained in March 1989 towards payment of honorarium and purchase of medicine and drugs. Specific reasons for reduction of provision by reappropriation in March 1989 and final excess have not been communicated (September 1990).

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(ii) 2211.105.III.SA. Compensation for Tubectomy -			
O. 8,55.00			
R.- 4,05.00	4,50.00	5,13.86	+ 63.86
(iii) 2211.105.III.SC. Assistance to Local Bodies and Voluntary Health Institutions -			
O. 2,00.81			
R. - 95.81	1,05.00	1,38.85	+ 33.85

Specific reasons for withdrawal of provision in March 1989 under items (ii) and (iii) and for the final excess have not been communicated (September 1990).

Head	Total grant	Actual expenditure	Excess + Saving -
6(i) 2211.200.III.SV Post Partum - Other than District Hospitals, Medical College Hospitals and Hospitals in Madras city -			
O. 50.61			
R. 34.59	85.20	..	- 85.20
(ii) 2211.101.III.SV. Post Partum- Other than District Hospitals, Medical College Hospitals and Hospitals in Madras city -	..	95.69	+ 95.69

The saving under item (i) and excess under item (ii) are due to reclassification of expenditure under item (ii). Reasons for overall excess of Rs.10.49 lakhs have not been communicated (September 1990).

Grant No. 20 - Agriculture

Major heads		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
2059. Public Works				
2401. Crop Husbandry				
2402. Soil and Water Conservation				
2415. Agricultural Research Education				
2435. Other Agricultural Programmes				
2501. Special Programmes for Rural Development				
2551. Hill Areas				
2702. Minor Irrigation				
3054. Roads and Bridges				
Voted				
Original	1,47,39,65,000			
Supplementary	11,33,31,000	1,58,72,96,000	1,60,26,23,004	+ 1,53,27,004
Amount surrendered during the year				NIL
Charged				
Original	*8,000*			
Supplementary	*54,000*	*62,000*	..	- *62,000*
Amount surrendered during the year (March 1989)				*8,000*

Notes and comments -

1. The excess of Rs. 1,53,27,004 over the voted grant requires regularisation.

2. In view of the excess of Rs. 1,53.27 lakhs in the voted grant, the supplementary grant of Rs. 4,51.61 lakhs obtained in March 1989 proved inadequate.

3. Excess over initial provision occurred under :

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakhs of rupees)	
(i) 2401.103.I.AN. Establishment of Seed Centres for procurement and Distribution of Seeds -				
O.	4,56.65			
R.	1,11.02	5,67.67	5,82.78	+ 15.11

Additional provision made by reappropriation in March 1989 was mainly due to increase in expenditure towards payment of ex-gratia, additional instalments of Dearness Allowance, interim relief and medical allowances. Reasons for final excess have not been communicated (September 1990).

(ii) 2401.103.II.JB. Procurement and Distribution of Paddy Seeds -				
O.	5,99.99			
R.	2,91.95	8,91.94	9,14.20	+ 22.26

Enhancement of provision by reappropriation in March 1989 was due to increase in expenditure on Special Food grains Production Programme and increase in the cost of gunnies. Reasons for final excess have not been communicated (September 1990).

Grant No. 20 - Agriculture - *contd.*

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*	
			(in lakhs of rupees)		
(iii) 2401.103.III.SA. Special Food Grains Production Programme-Rice -					
S.	3,06.80				
R.	4.39	3,11.19	3,60.98	+	49.79

Supplementary grant obtained in November 1988 was for special food grains production programme in 8 selected districts. Specific reasons for the additional provision made by reappropriation in March 1989 and final excess have not been communicated (September 1990).

(iv) 2401.107.II.JA. Crop and Plant Protection -					
O.	7,12.34				
R.	1,29.72	8,42.06	8,22.92	-	19.14

Additional provision made by reappropriation in March 1989 was due to increased purchase of chemicals for the special food grains production programme and increase in the cost of transportation and increase in the drawal of pesticide samples.

(v) 2401.108.VI.UI. Installation of Drip Irrigation System and Manually operated pumps of farmers holdings -					
O.	14.23				
R.	8.40	22.63	74.52	+	51.89

Additional provision made by reappropriation in March 1989 was due to more farmers opting for drip irrigation system due to the drought condition in the districts. Reasons for final excess have not been communicated (September 1990).

Head		Total grant	Actual Expenditure	Excess + Saving -	
		(in lakhs of rupees)			
(vi) 2401.109.I.AB. Implementing staff -					
O.	2,56.50				
R.	54.60	3,11.10	3,10.23	-	0.87

Additional provision obtained by reappropriation in March 1989 was due to increase in expenditure mainly towards sanction of additional dearness allowance, ex-gratia payment, interim relief and medical allowances.

Head		Total grant	Actual Expenditure	Excess + Saving -	
(vii) 2401.109.II.JI. Agricultural Extension set up under the New Training and Visit System with the World Bank Assistance -					
O.	14,41.91				
R.	2,54.06	16,95.97	16,91.05	-	4.92

Additional provision by reappropriation in March 1989 was due to increase in expenditure mainly towards additional instalments of dearness allowance, ex-gratia payment, interim relief and medical allowances.

Grant No. 20 - Agriculture - *contd.*

Head		*Total grant*	*Actual Expenditure*	*Excess + Saving -*
		(in lakhs of rupees)		
(viii) 2402.101.II.JF. Central Control Laboratory -				
O.	8.74			
R.	15.75	24.49	24.22	- 0.27

Additional provision made by reappropriation is mainly for purchasing Micro-Nutrient Processing and Packing Plant and settlement of pending claims.

(ix) 2402.102.II.JA. Execution of Soil Conservation Schemes -				
O.	5,01.80			
R.	49.90	5,51.70	5,72.05	+ 20.35

Additional provision by reappropriation in March 1989 was due to sanction of additional instalment of dearness allowance, ex-gratia payment, interim relief and medical allowances and increase in working expenses. Reasons for the final excess have not been communicated (September 1990).

(x) 2415.01.120.II.JA. Assistance to Tamil Nadu Agricultural University -				
O.	2,93.66			
R.	66.34	3,60.00	3,53.39	- 6.61

Enhancement of provision by reappropriation in March 1989 was for payment of increased assistance to TNAU for meeting the additional expenditure on payment of additional instalments of Dearness Allowance, Ex-gratia, increased wages, provincialised mazdoors, capital works in the Agricultural College, Killi Kulam.

Head		*Total grant*	*Actual Expenditure*	*Excess + Saving -*
		(in lakhs of rupees)		
(xi) 2501.02.001.VI.UA. Establishment charges in District Headquarters and Divisional Offices -				
O.	24.56			
R. -	2.44	22.12	1,21.01	+ 98.89

Withdrawal of provision by reappropriation in March 1989 was due to reduced release of assistance from Government of India. Reasons for the final excess have not been communicated (September 1990).

(xii) 3054.80.797.I.AF. Transfer to Sugarcane Cess Fund -				
O.	2,19.99			
R.	47.20	2,67.19	2,77.58	+ 10.39

Enhancement of provision by reappropriation in March 1989 was due to increase in collection of arrears of Cess from Co-operative sugar Mills with special efforts taken by Government and consequent transfer of increased amount to the Reserve Fund.

4. Saving occurred under -

	Head	Total grant	Actual Expenditure	Excess + Saving -
			(in lakhs of rupees)	
(i)	2401.10&II.JD. Increasing the Production of Oil Seeds -			
	O. 5,19.33			
	R. - 1,31.21	3,88.12	4,03.50	+ 15.38

Withdrawal of provision by reappropriation in March 1989 was due to reduced procurement of groundnut seeds. Reasons for the final excess have not been communicated (September 1990).

	Head	Total grant	Actual Expenditure	Excess + Saving -
			(in lakhs of rupees)	
(ii)	2501.02.800.VI.UB. Drought Prone Areas Programme Schemes -			
	O. 6,26.88			
	R. - 95.56	5,31.32	4,67.70	- 63.62

Withdrawal of provision by reappropriation in March 1989 was due to reduced release of Government of India's share. Reasons for the final saving have not been communicated (September 1990).

(iii) In respect of the heads mentioned below the savings and the excess are due to reclassification of expenditure from heads shown against "(a)" to those shown against "(b)" consequent on the revised pattern of classification structure introduced with effect from 1-4-1987.

Grant No. 20 - Agriculture - *contd.*

Head		Total grant	Actual Expenditure	Excess + Saving -
			(in lakhs of rupees)	
(iii)(1)(a) 2401.108.II.KF. Special Component Plan for Scheduled Castes- Increasing the Production of Oil seeds -				
O.	1,27.89			
R. -	96.46	31.43	..	- 31.43
(1)(b) 2401.793.II.KF. Special Component Plan for Scheduled Castes - Increasing the Production of oil seeds -		..	31.27	+ 31.27

Withdrawal of provision by reappropriation in March 1989 was due to procurement of lesser quantity of groundnut seeds.

Head		Total grant	Actual Expenditure	Excess + Saving -
(iii)(2)(a) 2415.01.004.II.JH. Preparation and Distribution of Micro-nutrient - Mixture of Ground-nut -				
O.	52.90			
S.	1,17.40			
R. -	1.75	1,68.55	..	- 1,68.55

Grant No. 20 - Agriculture - *contd.*

Head	Total grant	Actual Expenditure	Excess + Saving -
		(in lakhs of rupees)	
(b) 2401.105.II.JI. Preparation and Distribution of Micro-Nutrients Mixture of Ground nut -	..	1,16.92	+ 1,16.92

Supplementary grant was obtained in March 1989 for preparation and distribution of Micro Nutrient Mixtures for Groundnut crop. Withdrawal of provision by reappropriation in March 1989 was due to restricted purchase of raw materials. Reasons for the net final saving of Rs. 51.63 lakhs have not been communicated (September 1990).

5. *Sugar Cane Cess Fund* - The Sugar Cane Cess Fund was constituted out of the Cess levied on sugarcane brought into factories and is utilised for sugarcane development and research schemes including road development in sugar factory areas. The Cess is credited to the revenue head "0045. Other Taxes and Duties on Commodities and Services - 114. Receipts under The Sugar Cane (Regulations, Supply and Purchase Control) Act" and a contribution is made to the Fund by debiting the head "Transfer to Sugar Cane Cess Fund" under "3054. Roads and Bridges" under this grant. The contribution during the year was Rs. 2,77.58 lakhs.

The expenditure on the approved schemes is initially recorded under the major heads "2401. Crop Husbandry" and "3054. Roads and Bridges" in this grant and "5054. Capital Outlay on

Roads and Bridges" in Grant No. 50 and the share of expenditure to be met from the Fund is transferred to the Fund before the close of the accounts of the year. The expenditure so transferred to the Fund during the year was Rs. 2,34.78 lakhs (Rs. 34.62 lakhs from "2401. Crop Husbandry", Rs. 50.13 lakhs from "3054. Roads and Bridges" and Rs. 1,50.03 lakhs from "5054. Capital Outlay on Roads and Bridges".

The balance at the credit of the Fund on 31st March 1989 was Rs. 3,51.05 lakhs. The transactions of the Fund stand included under "8229. Development and Welfare Funds 103. Development Funds for Agricultural Purposes", an account of which is given in Statement No. 16 of Finance Accounts 1988-89.

6. *Depreciation Reserve Fund - Agricultural Engineering Workshop-*

The Depreciation Fund is intended to meet expenditure on replacement and renewals of machinery, special repairs to buildings, etc. The Fund is credited with contribution made annually at a percentage prescribed by Government by contra debit to this grant. The amount so contributed to the Fund during the year was Rs. 0.20 lakh. Besides, interest of Rs.2.92 lakhs on the Fund balances was credited to the Fund during the year.

The expenditure on renewals of machinery, etc. is initially accounted for under this grant and subsequently transferred to the Fund before the close of the accounts of the year. No expenditure was transferred to the Fund during this year as well as the last seven years 1981-82 to 1987-88.

The balance at the credit of the Fund on 31st March 1989 was Rs.24.12 lakhs.

The transactions of the Fund stand included under "8115. Depreciation/Renewal Reserve Funds. 103. Depreciation Reserve Funds - Government Commercial Departments and Undertakings", an account of which is given in Statement No. 16 of Finance Accounts 1988-89.

Grant No. 21 - Fisheries

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		Rs.	Rs.	Rs.
2059. Public Works				
2216. Housing				
2405. Fisheries				
2415. Agricultural Research and Education				
2551. Hill Areas				
2711. Flood Control and Drainage				
Voted				
Original	8,10,08,000			
Supplementary	76,44,000	8,86,52,000	8,18,18,079	- 68,33,921
Amount surrendered during the year (March 1989)				26,01,000
Charged				
Original	*1,000*			
Supplementary	..	*1,000*	..	- *1,000*
Amount surrendered during the year (March 1989)				*1,000*

Notes and comments -

1. In view of the saving of Rs. 68.34 lakhs in the voted grant, supplementary grant of Rs. 31.44 lakhs obtained in March 1989 proved unnecessary.

2. Only Rs. 26.01 lakhs were surrendered in March 1989 under the voted grant, whereas the ultimate saving was Rs. 68.34 lakhs.

3. Saving occurred under -

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakhs of rupees)		
(i)	2216.80.800.II.JB. Construction of Houses for Fishermen -				
	O.	50.00			
	R. -	11.86	38.14	38.42	+ 0.28

Withdrawal of provision by reappropriation in March 1989 was due to non-finalisation of tender for the construction of houses at Chunnambukulam and non-receipt of approval from Government for the construction of houses at Chunnambukulam and Colachel.

Grant No. 21 - Fisheries - *contd.*

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
		(in lakhs of rupees		)
(ii) 2405.101.II.JD. Development of Inland Fish Culture through Fish Farmers' Development Agency -				
O.	20.00			
R. -	10.84	9.16	9.16	..

Withdrawal of provision by reappropriation in March 1989 was due to transfer of two of the Fish Farmers Development Agencies located at North Arcot and Tirunelveli Districts from State Scheme to Centrally Sponsored scheme.

(iii) 2405.103.I.AF. Chank Fisheries -				
O.	50.27			
R. -	10.53	39.74	39.73	- 0.01

Withdrawal of provision by reappropriation in March 1989 was due to less number of chanks procured during the year, partly offset by increase in expenditure towards, dearness allowance, interim relief, medical allowance, payment of transfer travelling allowance and intensification of patrolling of Chank Fisheries.

(iv) 2711.02.800.I.AB. Anti-Sea Erosion Works -				
O.	43.94	43.94	..	- 43.94

Reasons for the final saving have not been communicated (September 1990).

4. Saving mentioned in note 3 was partly counter-balanced by excess under -

	Head		Total grant	Actual expenditure	Excess + Saving -
				(in lakhs of rupees)	
(i)	2405.101.II.JE. Exploitation of Fishing in Inland Waters and Marketing -				
	O.	11.49			
	R.	10.32	21.81	21.49	- 0.32

Enhancement of provision by reappropriation in March 1989 was due to (i) increase in expenditure towards interim relief, dearness allowance and ex-gratia, (ii) travelling allowance for the staff deputed for training, (iii) employment of 10 Mazdoors, (iv) electricity consumption charges consequent on the installation of 33 sodium vapour lamps in the Fish Farm at Bhavanisagar (v) payment of property tax and (vi) purchase of fishing implements and fish seeds.

Excess over the original provision occurred persistently under this head during the preceding three years as under:-

Year	*Excess* Amount (in lakhs of rupees)	*Excess* Percentage
1985-86	4.03	40
1986-87	2.05	14
1987-88	2.51	13

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
		(in lakhs of rupees)		
(ii) 2405.103.VI.UB. Establishment of Fishing Harbour, Jetties, etc. -				
O.	20.88			
R.	10.43	31.31	31.83	+ 0.52

Additional provision by reappropriation in March 1989 was due to increase in expenditure towards (i) additional instalments of Dearness Allowance, ex-gratia, interim relief, (ii) travelling allowance for the staff deputed for training, (iii) advertisement charges for the release of tender notices and (iv) additional vehicles and higher rent.

Head		Total grant	Actual expenditure	Excess + Saving -
		(in lakhs of rupees		)
(iii) 2405.800.I.AX. Relief Scheme for Tamil Nadu Marine Fishermen during lean months -				
O.	22.00			
S.	9.18			
R.	14.00	45.18	45.17	- 0.01

Supplementary grant was obtained in March 1989 for payment of relief to Marine Fishermen during lean months. Enhancement of provision by reappropriation in March 1989 was due to increase in number of Fishermen joining the scheme.

5. In respect of the heads mentioned below, the savings under item (i)(a) and (ii)(a) and the excess under (i)(b) and (ii)(b) are due to reclassification of expenditure relating to former heads under latter heads to conform to the revised pattern of classification introduced with effect from 1.4.1987.

Grant No. 21 - Fisheries - *contd.*

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
		(in lakhs of rupees)		
(i)(a) 2405.103.II.JI. Construction of Mechanised Fishing Boats -				
O.	45.02			
R. -	9.94	35.08	..	- 35.08
(i)(b) 2405.110.II.JI. Construction of Mechanised Fishing Boats -		..	35.00	+ 35.00

Withdrawal of provision by reappropriation under item (i)(a) in March 1989 was due to restrictions imposed by the Planning Commission on the expenditure on mechanised/non-mechanised boats to fishermen.

(ii)(a)2405.101.VI.UA. Establishment of Fish Farmers' Development Agency -				
O.	41.24			
R.	13.97	55.21	..	- 55.21
(ii)(b)2405.190.VI.UA. Establishment of Fish Farmers' Development Agency -		..	55.21	+ 55.21

Enhancement of provision by reappropriation under item (ii)(a) in March 1989 was due to transfer of two Fish Farmers Development Agencies from State Plan to Centrally Sponsored Scheme.

Grant No. 22 - Animal Husbandry

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		Rs.	Rs.	Rs.
2059. Public Works				
2403. Animal Husbandry				
2404. Dairy Development				
2415. Agricultural Research and Education				
2501. Special Programmes for Rural Development				
2551. Hill Areas				
Voted				
Original	36,88,95,000			
Supplementary	1,42,58,000	38,31,53,000	37,59,23,886	- 72,29,114
Amount surrendered during the year (March 1989)				52,90,000
Charged				
Original	*1,000*			
Supplementary	..	*1,000*	..	- *1,000*
Amount surrendered during the year				*Nil*

Grant No. 23 - Co-operation

Major heads			*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
			Rs.	Rs.	Rs.
2059. Public Works					
2225. Welfare of Scheduled Castes, Scheduled Tribes and other Back ward classes					
2401. Crop Husbandry					
2425. Co-operation					
Voted					
Original	52,31,24,000				
Supplementary	60,95,000		52,92,19,000	52,03,26,124	- 88,92,876
Amount surrendered during the year (March 1989)					66,77,000
Charged					
Original	*1,000*				
Supplementary	*1,000*		*2,000*	*14,508*	*+ 12,508*
Amount surrendered during the year					*Nil*

Notes -

1. In view of the saving of Rs.88.93 lakhs in the voted grant, the supplementary grant of Rs.15.76 lakhs obtained in March 1989 proved excessive.

2. Rupees 66.77 lakhs were surrendered in March 1989, but the saving ultimately worked out to Rs.88.93 lakhs.

3. Persistent savings occurred in the grant during the preceding four years as detailed below:-

Year	*Saving* (in lakhs of rupees)	
1984 - 85	52.73	(5 per cent)
1985 - 86	1,56.04	(9 per cent)
1986 - 87	83.97	(3 per cent)
1987 - 88	1,86.38	(4 per cent)

4. *State Agricultural Credit Relief and Guarantee Fund -*

The Fund has been constituted for recouping losses sustained by Co-operative institutions and Land Mortgage Banks on account of loans granted for agricultural purposes and for assisting co-operative institutions towards writing off arrears of loans, the recovery of which had proved difficult or impossible due to natural calamities. It is credited with annual contribution by Government and interest on the balances of the Fund deposited with Government and such portion of dividend earned by Government on the shares held in co-operative institutions in the State after meeting the annual interest charges due on the loan assistance from the Reserve Bank of India.

Expenditure is incurred by the Department directly from the Fund. No contribution was made by Government to the Fund during the year. Interest of Rs.1.05 lakhs on the balance of the Fund was credited to the Fund during the year. No expenditure was incurred during the year. The balance at the credit of the Fund on 31st March 1989 was Rs.24.06 lakhs.

The transactions of the Fund stand included under the head "8121. General and Other Reserve Funds, 102. Development Fund for Agricultural Purposes" in Statement No.16 of the Finance Accounts 1988-89.

5. *Tamil Nadu Crop Insurance Fund -*

The Fund is set up for the purpose of undertaking Insurance business by the State Government under the Crop Insurance Scheme formulated by the General Insurance Corporation of India and is intended to meet payments towards (i) fees for registration or renewal of registration of Crop Insurance business, (ii) indemnity to the Central Co-operative Banks as and when the yield, in respect of any particular crop, falls below the average indemnifiable limit on account of natural calamities, (iii) the percentage to be ceded to the business as per provisions of the Insurance Act, 1938 and (iv) purchase of books and forms, postage, establishment, etc. The Fund is credited with such portion of the premium transferred by the General Insurance Corporation of India and the contributions made from time to time by Government by contra debit to

the head "2401. Crop Husbandry" in this grant. The payments are made directly from the Fund.

No amount was credited to the Fund during the year either as share of premium receipts or contribution by Government. The expenditure incurred from the Fund during the year was Rs.58.18 lakhs. The balance at the credit of the Fund on 31st March 1989 was Rs.1,07.73 lakhs.

The transactions of the Fund stand included under "8229. Development and Welfare Funds. 103. Development Funds For Agricultural Purposes", an account of which is given in Statement No. 16 of the Finance Accounts 1988-89.

Grant No. 24 - Industries (All voted)

Major heads		Total grant	Actual expenditure	Excess + Saving -
		Rs.	Rs.	Rs.
2851. Village and Small Industries				
2852. Industries				
2853. Non-ferrous Mining and metallurgical Industries				
2875. Other Industries				
2885. Other Outlays on Industries and Minerals				
3425. Other Scientific Research				
Original	8,85,06,000			
Supple-mentary	1,000	8,85,07,000	8,27,14,784	-57,92,216
Amount surrendered during the year (March 1989)				59,96,000

Notes and comments -

1. Saving occurred mainly under -

Head	*Total grant*	*Actual expenditure*	*Excess + Saving -*
	(in lakhs of rupees)		
2852.08.201.I.AF. Assistance to Sugar Mills towards Payment of Purchase Tax-			
O. 4,42.11			
R. - 1,32.43	3,09.68	3,09.78	+ 0.10

Withdrawal of provision by reappropriation in March 1989 was due to reduction of subsidy consequent on introduction of ceiling for such payments.

2. Significant excess occurred under -

Head	*Total grant*	*Actual expenditure*	*Excess + Saving -*
	(in lakhs of rupees)		
2853.02.101.II.JD. Expansion of State Geological Department - District Administration -			
O. 25.83			
R. 9.22	35.05	33.91	- 1.14

Specific reasons for the enhancement of provision by reappropriation in March 1989 and for the final saving have not been communicated (September 1990).

Grant No. 25 - Cinchona (All voted)

Major head	*Total grant*	*Actual expenditure*	*Excess +* *Saving -*
	Rs	Rs.	Rs.
2407. Plantations			
Original 4,26,85,000			
Supple-mentary ..	4,26,85,000	3,02,56,202	- 1,24,28,798
Amount surrendered during the year (March 1989)			1,23,91,000

Notes and comments -

1. Significant saving occurred under -

Head	*Total grant*	*Actual expenditure*	*Excess +* *Saving -*
	(in lakhs of rupees		)
(i) 2407.60.800.I.AA. Lumpsum Provision for Dearness Allowance -			
O. 12.00			
R. - 12.00	..	..	..
(ii) 2407.60.800.I.AB. Lumpsum Provision for Ex-gratia Payment -			
O. 3.50			
R. - 3.50	..	..	..

Grant No. 25 - Cinchona (All voted) - *contd.*

Withdrawal of entire provision by reappropriation in March 1989 under items (i) and (ii) was due to the expenditure on additional instalments of Dearness Allowance and Ex-gratia payment having been debited to respective sub heads. However, the amount so reappropriated to other sub heads for this purpose was only Rs. 5.97 lakhs, resulting in excess provision of Rs. 9.53 lakhs.

Head	*Total grant*	*Actual expenditure*	*Excess + Saving -*
	(in lakhs of rupees)		
(iii) 2407.60.822.I.AF. Interest on Capital Outlay -			
O. 2,00.00			
R. - 1,35.00	65.00	65.00	..

Withdrawal of provision by reappropriation in March 1989 was based on Government's decision not to charge interest on capital.

2. Excess occurred under -

Head	*Total grant*	*Actual expenditure*	*Excess + Saving -*
	(in lakhs of rupees)		
(i) 2407.60.822.I.AC. Nilgiris Plantations -			
O. 28.75			
R. 9.04	37.79	37.79	..

Additional provision made by reappropriation in March 1989 was due to increase in expenditure towards ex-gratia payment and Additional Dearness Allowance, Interim Relief, increase in rates of wages to the workers and purchase of eucalyptus oil.

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakhs of rupees	)	
(ii)	2407.60.822.I.AD. Anamallais Plantations -				
	O.	40.87			
	R.	10.28	51.15	51.12	- 0.03

Additional provision made by reappropriation in March 1989 was due to increase in expenditure towards ex-gratia payment and Additional Dearness Allowance, Interim Relief, increase in rates of wages to the workers, supply of woollen rugs, purchase of chemical fertilisers, insecticides, fungicides, hardwares, pipe materials, woollen rugs and rain cumblies, partly offset by certain posts kept vacant, non-settlement of leave claims etc.

3. *Depreciation Reserve Fund - Cinchona Plantations -*

The Depreciation Reserve Fund is intended to meet the expenditure on replacements and renewals of machinery, special repairs to buildings etc. The Fund is credited by debit to this grant with contribution made annually at the percentage prescribed by Government. The amount of contribution so credited to the Fund during the year

was Rs. 7.11 lakhs. Interest of Rs. 16.40 lakhs was also credited to the Fund by debit to "2049. Interest Payments".

The expenditure on renewals of machinery, etc. is initially accounted for under this grant and subsequently transferred to the Fund before the close of the accounts of the year. No expenditure was transferred to the Fund during the year.

The balance at the credit of the Fund on 31st March 1989 was Rs. 1,66.96 lakhs.

An account of the Fund is included in Statement No. 16 of Finance Accounts 1988-89 under the head "8115 - Depreciation/Renewal - Reserve Funds - Depreciation Reserve Funds - Government Commercial Departments and Undertakings".

Grant No. 26 - Handlooms and Textiles (All voted)

Major head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
		Rs.	Rs.	Rs.
2851. Village and Small Industries				
Original	20,91,74,000			
Supple-mentary	19,49,85,000	40,41,59,000	39,98,09,860	-43,49,140
Amount surrendered during the year (March 1989)				43,14,000

Grant No. 27 - Khadi (All voted)

Major head		Total grant	Actual expenditure	Excess + Saving -
		Rs.	Rs.	Rs.
2851. Village and Small Industries				
Original	4,57,33,000			
Supple-mentary	4,91,70,000	9,49,03,000	9,45,76,485	- 3,26,515
Amount surrendered during the year (March 1989)				3,26,000

Grant No. 28 - Community Development Projects and Municipal Administration

Major heads	*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
	Rs.	Rs.	Rs.
2202. General Education			
2210. Medical and Public Health			
2215. Water Supply and Sanitation			
2217. Urban Development			
2220. Information and Publicity			
2225. Welfare of Scheduled Castes, Scheduled Tribes and other Backward classes			
2235. Social Security and Welfare			
2236. Nutrition			
2402. Soil and Water Conservation			
2403. Animal Husbandry			
2405. Fisheries			
2501. Special Programmes for Rural Development			
2505. Rural Employment			
2515. Other Rural Development Programmes			

Grant No. 28 - Community Development Projects and Municipal Administration - *contd.*

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		Rs.	Rs.	Rs.
2551. Hill Areas				
2702. Minor Irrigation				
2810. Non-conventional Sources of Energy				
3054. Roads and Bridges				
3454. Census Surveys and Statistics				
3604. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions				
Voted				
Original	1,94,43,86,000			
Supplementary	71,91,27,000	2,66,35,13,000	2,58,63,41,005	-7,71,71,995
Amount surrendered during the year (March 1989)				8,37,88,000
Charged				
Original	*2,000*			
Supplementary	..	*2,000*	..	- *2,000*
Amount surrendered during the year (March 1989)				*2,000*

Notes and comments -

1. Rupees 8,37.88 lakhs were surrendered in March 1989 under voted grant but the ultimate saving worked out to Rs. 7,71.72 lakhs only.

2. In view of the saving of Rs. 7,71.72 lakhs, the supplementary grant of Rs. 44,73.90 lakhs obtained in March 1989 proved excessive.

3. Saving persistently occurred in the grant in the preceding five years as detailed below -

Year	*Saving* (in lakhs of rupees)
1983-84	4,64.28 (3 per cent)
1984-85	18,80.89 (8 per cent)
1985-86	34,00.35 (15 per cent)
1986-87	9,26.91 (5 per cent)
1987-88	5,05.73 (2 per cent)

4. Saving occurred under -

Head	*Total grant*	*Actual expenditure*	*Excess + Saving -*
	(in lakhs of rupees		)
(i)(a) 2515.800.I.AA. Lumpsum provision for Dearness Allowance -			
O. 5,38.75			
R. - 5,38.75	..	..	..

Grant No. 28 - Community Development Projects and Municipal Administration - *contd.*

Head	*Total grant*	*Actual expenditure*	*Excess + Saving -*
	(in lakhs of rupees)		
(i)(b) 2515.800.I.AB. Lumpsum provision for Ex-gratia Payment -			
O. 1,56.82			
R. - 1,56.82	..	..	..
(i)(c) 2217.80.800.I.AC. Lumpsum Provision for Dearness Allowance -			
O. 21.25			
R. - 21.25	..	..	..
(i)(d) 2217.80.800.I.AD. Lumpsum Provision for Ex-gratia Payment -			
O. 6.52			
R. - 6.52	..	..	..

Withdrawal of entire provision by reappropriation in March 1989 under the above items was attributed to provision for Dearness Allowance and Ex-gratia payment having been made under the appropriate sub heads. Out of the total provision of Rs. 7,23.34 lakhs only Rs. 4,44.24 lakhs were reappropriated in March 1989 towards additional Dearness Allowance, ex-gratia payments, resulting in a

saving of Rs. 2,79.10 lakhs which contributed to 36 per cent of the overall saving of Rs.7,71.72 lakhs under the grant as a whole.

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
		(in lakhs of rupees)		
(ii) 2515.102.II.JN. Assistance to Panchayat unions for upgradation of Roads -				
O.	40.00			
R. -	40.00	..	..	..

Withdrawal of entire provision by reappropriation in March 1989 was due to non-implementation of the scheme for which reasons were not communicated (September 1990).

(iii) 2702.02.800.VI.UC. Schemes for Minor Irrigation Wells and Pumps -				
O.	6,98.54			
S.	89.73			
R. -	4,14.20	3,74.07	3,74.07	..

Supplementary grant obtained in March 1989 was for meeting the additional requirement on implementation of the schemes, based on the increased release of assistance by Government of India. Specific reasons for the withdrawal of provision by reappropriation have not been communicated (September 1990).

5. Excess occurred under -

Head	*Total grant*	*Actual expenditure*	*Excess + Saving -*
	(in lakhs of rupees		)
2210.03.110.I.BR. Maintenance Grant for Maternity Centres of Local Bodies -			
O. 1,60.00			
R. 35.30	1,95.30	1,94.42	- 0.88

Specific reasons for the additional provision made by reappropriation in March 1989 have not been communicated (September 1990).

6. In respect of the heads mentioned below the savings under (a) and excess under (b) are due to reclassification of expenditure to conform to the standard pattern of classification prescribed with effect from 1.4.1987.

Head	*Total grant*	*Actual expenditure*	*Excess + Saving -*
	(in lakhs of rupees		)
(i)(a) 2515.001.I.AE. Block Headquarters -			
O. 21,79.86			
R. 3,27.83	25,07.69	..	- 25,07.69

Grant No. 28 - Community Development Projects and Municipal Administration - *contd.*

Head	*Total grant*	*Actual expenditure*	*Excess + Saving -*
	(in lakhs of rupees)		
(i)(b) 2515.101.I.AN. Block Headquarters -	..	25,89.53	+ 25,89.53

Additional provision by reappropriation in March 1989 under item (a) was mainly due to increase in expenditure towards payment of additional Dearness Allowance and ex-gratia payment. Reasons for the net final excess of Rs. 81.84 lakhs under (a) and (b) have not been communicated (September 1990).

(ii)(a)2515.800.III.SB. Installation of Bio-Gas Plants -			
O. 4,76.55			
S. 3,69.85			
R. - 1,77.36	6,69.04	..	- 6,69.04
(ii)(b)2810.01.102.III.SB Installation of Bio-Gas Plants -	..	6,68.60	+ 6,68.60
(iii)(a)2515.800.III.SE. National Project on Demonstration of Improved Chulahs Programme -			
O. 45.00			
S. 39.79			
R. - 35.01	49.78	..	- 49.78

Head	*Total grant*	*Actual expenditure*	*Excess +* *Saving -*
	(in lakhs of rupees		)
(iii)(b)2810.60.101.III.SE. National Project on Demonstration of Improved Chulahs Programme -	..	49.90	+ 49.90

Supplementary grant obtained in March 1989 under items (ii)(a) and (iii)(a) was for payment of subsidy to more beneficiaries for the construction and Installation of improved Chullahs and Bio-Gas plants. Withdrawal of provision by reappropriation in March 1989 under items (ii)(a) and (iii)(a) was due to Government's decision to release less grants-in-aid for which specific reasons were not communicated (September 1990).

(iv)(a)2515.800.VI.UC. Strengthening of Block Administration - Implementation of Antipoverty programme -			
O. 96.69			
R. 33.92	1,30.61	..	- 1,30.61

Grant No. 28 - Community Development Projects and Municipal Administraation-*concld.*

Head	*Total grant*	*Actual expenditure*	*Excess + Saving -*
		(in lakhs of rupees	)
(iv)(b)2515.101.VI.UC. Strengthening of Block Administration - Implementation of Antipoverty programme -	..	1,32.91	+ 1,32.91

Additional provision of Rs. 16.11 lakhs by reappropriation in March 1989 under item (iv)(a) was mainly due to increase in expenditure towards payment of additional Dearness Allowance and payment of ex-gratia. Reasons for the balance of additional provision of Rs. 17.81 lakhs made by reappropriation and the final net excess of Rs. 2.30 lakhs have not been communicated (September 1990).

Grant No. 29 - Labour including Factories

Major heads		Total grant or appropriation	Actual expenditure	Excess + Saving -
		Rs.	Rs.	Rs.
2059. Public Works				
2230. Labour and Employment				
2235. Social Security and Welfare				
3475. Other General Economic Services				
Voted				
Original	26,42,87,000			
Supplementary	17,24,000	26,60,11,000	26,45,58,265	- 14,52,735
Amount surrendered during the year (March 1989)				6,68,000
Charged				
Original	1,000			
Supplementary	..	1,000	..	- 1,000
Amount surrendered during the year (March 1989)				1,000

Grant No. 30 - Social Welfare (All voted)

Major heads		Total grant	Actual expenditure	Excess + Saving -
		Rs.	Rs.	Rs.
2059. Public Works				
2202. General Education				
2210. Medical and Public Health				
2235. Social Security and Welfare				
2236. Nutrition				
Original	97,18,80,000			
Supplementary	8,92,44,000	1,06,11,24,000	97,58,93,632	- 8,52,30,368
Amount surrendered during the year (March 1989)				8,37,08,000

Notes and comments -

1. In view of the saving of Rs. 8,52.30 lakhs in the grant, the supplementary grant of Rs. 8,64.60 lakhs obtained in March 1989 proved excessive.

2. Saving occurred under this grant also during the preceding two years as under -

Year	*Saving*	
	Amount (in lakhs of rupees)	*Percentage*
1986-87	2,06.38	2.5
1987-88	2,61.66	2.5

3. Bulk of the saving occurred under -

Head	*Total grant*	*Actual expenditure*	*Excess + Saving -*
	(in lakhs of rupees)		
(i) 2235.02.103.II.KL. Free Supply of Foot-Wears to poor working mothers in rural areas -			
O. 5,00.01			
S. 4,21.59			
R. - 4,83.82	4,37.78	4,37.78	..

The supplementary grant obtained in March 1989 was towards payment of wages to the workers of the Women Industrial Co-operative Societies, payment to Tamil Nadu Leather Development Corporation and to the Tamil Nadu Khadi and Village Industries Board for supply of footwear. Withdrawal of provision by reappropriation in March 1989 was stated to be due to reduction in production of footwears due to some modification in the scheme and suspension of future production on the instruction of Government.

(ii) 2235.02.101.II.KN. Lumpsum provision for schemes to physically handi-capped deaf and dumb and employment of women -			
O. 4,00.00			
R. - 4,00.00	..	..	..

Withdrawal of entire provision by reappropriation in March 1989 was due to distribution of the provision to the following schemes relevant to sub-heads under the Grant.

For Women Welfare schemes	2,70.00 lakhs
For Physically handicapped schemes	1,00.00 lakhs
For Khadi and Village Industries Board Schemes	30.00 lakhs

Head	*Total grant*	*Actual expenditure*	*Excess + Saving -*
	(in lakhs of rupees		)
(iii) 2235.02.104.VI.UA. Programme for care of Destitute children - Assistance to Private Institutions -			
O. 3,00.00			
R. - 1,36.33	1,63.67	1,63.48	- 0.19

Withdrawal of provision by reappropriation in March 1989 was mainly due to non-receipt of approval from Government of India for payment of maintenance charges and building grants.

4. Saving also occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
		(in lakhs of rupees)	
(i) 2235.60.102.I.AC. Old-age pension to Physically handicapped Destitutes and Destitute widows -			
O. 4,70.00			
S. 54.46			
R - 5.08	5,19.38	4,37.44	- 81.94

Supplementary provision obtained in March 1989 was towards payment of old age pension to destitute widows. Specific reasons for the withdrawal of provision by reappropriation in March 1989 and also for the final saving have not been communicated (September 1990).

Head	Total grant	Actual expenditure	Excess + Saving -
(ii) 2235.60.200.I.AS. Widows, Handicapped and old-age Pensioners Free Ration Schemes -			
O. 1,80.00			
R. - 36.13	1,43.87	1,32.64	- 11.23

Withdrawal of provision by reappropriation in March 1989 was mainly due to non receipt of bills for supplies made by Co-operative institutions (Rs. 25.11 lakhs). The specific reasons for the withdrawal of balance provision (Rs. 11.02 lakhs) and also for the final saving have not been communicated (September 1990).

Grant No. 30 - Social Welfare (All voted) - *contd.*

Head	*Total grant*	*Actual expenditure*	*Excess + Saving -*
	(in lakhs of rupees)		
(iii) 2236.80.800.II.JB. Administration of Tamil Nadu Nutrition Project-communication -			
O. 80.66			
R. - 31.84	48.82	48.47	- 0.35

Withdrawal of provision by reappropriation in March 1989 was mainly due to non-purchase of equipments for communication centre as the building work was not completed.

5. Savings mentioned under notes 3 and 4 above were partly counterbalanced by excess under -

Head	*Total grant*	*Actual expenditure*	*Excess + Saving -*
	(in lakhs of rupees)		
(i)(a) 2236.02.101.II.JB. Tamil Nadu Nutrition Project-Public Health Component -	..	4,20.57	+ 4,20.57
(i)(b) 2210.06.112.II.JC. Tamil Nadu Nutrition Project-Public Health component -			
O. 2,86.68			
R. 1,25.23	4,11.91	..	- 4,11.91

The savings shown under (b) was due to reclassification of expenditure under (a). Specific reasons for the additional provision made by reappropriation and also for the final excess (Rs.8.66 lakhs) have not been communicated (September 1990).

	Head	*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakhs of rupees)	
(ii)(a)	2236.02.800.II.JE Nutrition Delivery Services-	..	7,96.79	+ 7,96.79
(ii)(b)	2236.02.101.II.JE. Nutrition Delivery Services -			
	O. 6,87.00			
	R. 1,10.05	7,97.05	..	- 7,97.05

The saving shown under item (b) was due to reclassification of expenditure under (a). Enhancement of provision by reappro= priation in March 1989 was mainly towards payment of Dearness Allowances, ex-gratia and interim relief (Rs.86.17 lakhs) and purchase of equipments and vessels and sanction of special allowance to Community Nutrition Workers (Rs. 23.88 lakhs).

(iii)	2235.60.102.I.AA. Old Age Pensions -			
	O. 6,40.00			
	S. 0.01			
	R. 4.02	6,44.03	7,11.55	+ 67.52

Specific reasons for the total excess of Rs 71.54 lakhs have not been communicated (September 1990).

Head		Total grant	Actual expenditure	Excess + Saving -
		(in lakhs of rupees)		
(iv) 2235.02.102.II.JF. Supplementary Nutrition in Integrated child Development Service Schemes -				
O.	1,00.49			
S.	25.00			
R.	43.77	1,69.26	1,69.17	- 0.09

Enhancement of provision by reappropriation in March 1989 was mainly for purchase of drums and kitchen equipments.

(v) 2235.60.102.I.AE. Old Age Pension to deserted wives -				
O.	49.20			
S.	0.01			
R.	- 6.02	43.19	87.84	+ 44.65

Withdrawal of provision by reappropriation in March 1989 was attributed to non-availability of sufficient number of beneficiaries. However, reasons for the final excess have not been communicated (September 1990).

Grant No. 30 - Social Welfare (All voted) - *contd.*

Head	*Total grant*	*Actual expenditure*	*Excess + Saving -*
	(in lakhs of rupees)		
(vi) 2235.60.200.I.AG. Supply of Dhoties/ Sarees to old Age Pensioners -			
O. 1,30.00			
R. 44.95	1,74.95	1,65.91	- 9.04

Enhancement of provision by reappropriation in March 1989 was due to increase in the number of beneficiaries. Reasons for the final saving have not been communicated (September 1990).

(vii)(a)2235.02.102.I.AU. Feeding of Poor children in the Age group of 2 Plus to 4 Plus in Tamil Nadu -			
O. 20.22			
S. 0.04			
R. 31.25	51.51	..	- 51.51
(vii)(b)2236.02.102.I.AU. Feeding of Poor children in the Age group of 2 Plus to 4 Plus in Tamil Nadu -	..	53.25	+ 53.25

Saving shown under item (a) was due to reclassification of expenditure under item **(b)**. Enhancement of provision by reappropriation in March 1989 was mainly towards payment of arrears of rent to the buildings occupied by the Child Welfare Centres in rural areas and grants-in-aid.

Grant No. 31 - Welfare of Scheduled Tribes and Castes, etc.

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		Rs.	Rs.	Rs.
2225. Welfare of Scheduled Castes, Scheduled Tribes and other Backward classes				
2236. Nutrition				
Voted				
Original	64,74,47,000	68,97,20,000	65,36,24,526	- 3,60,95,474
Supple-mentary	4,22,73,000			
Amount surrendered during the year (March 1989)				5,14,93,000
Charged				
Original	*10,02,000*			
Supple-mentary	*70,03,000*	*80,05,000*	*32,46,312*	*- 47,58,688*
Amount surrendered during the year				*NIL*

Notes and comments -

1. In view of the saving of Rs.3,60.95 lakhs in the voted grant, Rs.2,14.14 lakhs obtained in March 1989 proved excessive.

2. Rupees 5,14.93 lakhs were surrendered in March 1989, but the ultimate saving worked out to Rs.3,60.95 lakhs only.

3. In view of the saving of Rs.47.59 lakhs in the charged appropriation, the supplementary appropriation of Rs.70.03 lakhs obtained in March 1989 proved excessive.

4. Saving in the voted grant was the net result of savings and excess under various heads, the more important of which are mentioned in the succeeding notes.

5. Saving in the voted grant occurred under -

Head	*Total grant*	*Actual expenditure*	*Excess + Saving -*
	(in lakhs of rupees)		
(i) 2225.01.283.II.JG. Fire proof Housing Scheme for Scheduled Castes -			
O. 8,00.00			
R. - 8,00.00	..	— 42.60	- 42.60

Surrender of the entire provision by reappropriation in March 1989 was attributed to provision having been made for the same under Grant No. 33 - Housing. Reasons for the final saving have not been communicated (September 1990).

(ii) 2225.01.793.II.JA. Special Welfare Schemes for Scheduled Castes in Integrated Rural Development Programme Blocks under Special Component Plan -			
O. 11,00.00			
R. - 3,76.40	7,23.60	7,24.58	+ 0.98

Reduction of provision by reappropriation in March 1989 was mainly due to non-receipt of Government Orders for the purchase of sewing and leather stitching machine.

6. Saving mentioned in note 5 was partly counterbalanced by excess under -

Head	*Total grant*	*Actual expenditure*	*Excess + Saving -*
	(in lakhs of rupees)		
(i) 2225.01.277.I.AA. School Education			
O. 9,96.26			
R. 1,64.54	11,60.80	11,68.36	+ 7.56

Additional provision by reappropriation in March 1989 was due to increase in expenditure towards additional instalments of Dearness Allowance, payment of ex-gratia and interim relief.

Reasons for the final excess have not been communicated (September 1990).

(ii) 2225.01.277.I.AB. Educational Concessions -			
O. 1,19.48			
R. 15.89	1,35.37	2,22.43	+ 87.06

Specific reasons for additional provision by reappropriation in March 1989 and for the final excess have not been communicated (September 1990).

Grant No. 31 - Welfare of Scheduled Tribes and Castes, etc. - *contd.*

Head	*Total grant*	*Actual expenditure*	*Excess + Saving -*
	(in lakhs of rupees)		
(iii) 2225.01.277.I.AE. Hostels -			
O. 6,17.21			
R. 1,31.87	7,49.08	7,44.75	- 4.33

Additional provision by reappropriation in March 1989 was due to increase in expenditure towards additional instalments of Dearness Allowance, payment of ex-gratia and interim relief (Rs.91.53 lakhs) and reasons for the balance additional provision of Rs.40.34 lakhs and final saving have not been communicated (September 1990).

Excess of Rs.71.76 lakhs (13 per cent) and Rs.1,08.92 lakhs (18 per cent) occurred under this head also during 1986-87 and 1987-88 respectively.

(iv) 2225.01.277.III.SA. Educational Concessions -			
O. 4,55.14			
R. 89.72	5,44.86	5,73.67	+ 28.81

Specific reasons for the additional provision by reappropriation in March 1989 and for the final excess have not been communicated (September 1990).

Excess of Rs.55.11 lakhs (42 per cent) occurred under this head also during 1987-88.

Grant No. 31 - Welfare of Scheduled Tribes and Castes, etc. - *contd.*

Head	*Total grant*	*Actual expenditure*	*Excess + Saving -*
	(in lakhs of rupees)		
(v) 2225.01.283.II.JA. House-Sites for Adi-Dravidars -			
O. 1,24.75			
R. 19.19	1,43.94	1,98.95	+ 55.01

Additional provision by reappropriation in March 1989 was due to payment of land acquisition charges.

Reasons for the final excess have not been communicated (September 1990).

Excess occurred persistently under this head during the preceding three years as under -

Year	*Excess*	
	Amount (in lakhs of rupees)	*Percentage*
1985-86	50.49	38
1986-87	58.81	39
1987-88	85.41	64

(vi) 2225.01.283.II.JC. Amount placed at the disposal of Tamil Nadu Adi-Dravidar Housing and Development Corporation for Adi-Dravidar Housing Scheme -			
O. 0.01			
S. 2,64.08			
R. 3,37.01	6,01.10	6,01.10	..

Supplementary grant obtained in November 1988 was towards construction of 5,000 houses for Adi-Dravidars and in March 1989 towards construction of free houses for Adi-Dravidars by Tamil Nadu Adi-Dravidar Housing Development Corporation.

Reasons for the additional provision by reappropriation in March 1989 have not been communicated (September 1990).

7. In respect of the heads mentioned below, the saving under item (i) (a) and excess under item (i) (b) were due to reclassification of expenditure to conform to the revised pattern prescribed.

	Head	*Total grant*	*Actual expenditure*	*Excess + Saving -*
		(in lakhs of rupees)		
(i)(a)	2225.01.001.I.AD. District Staff - Adi-Dravidars and Tribal Welfare Department -			
	O. 2,45.45			
	R. 84.57	3,30.02	..	-3,30.02
(i)(b)	2225.80.101.I.AD. District Staff - Adi-Dravidars and Tribal Welfare Department -	..	3,61.26	+3,61.26

Additional provision by reappropriation in March 1989 under item (i)(a) was mainly due to increase in expenditure towards additional instalments of Dearness Allowance, payment of ex-gratia and interim

Grant No. 31 - Welfare of Scheduled Tribes and Castes, etc. - *concld.*

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relief. Reasons for the final net excess of Rs.31.24 lakhs have not been communicated (September 1990).

8. Savings in the charged appropriation occurred under -

Head	*Total appropriation*	*Actual expenditure*	*Excess + Saving -*
	(in lakhs of rupees)		
2225.01.283.II.JA. House-Sites for Adi-Dravidars -			
O. *10.00*			
S. *70.02*			
R. *0.03*	*80.05*	*32.46*	*- 47.59*

Supplementary appropriation was obtained in March 1989 for payment of compensation for lands acquired. Reasons for net saving of Rs.47.59 lakhs have not been communicated (September 1990).

Saving occurred persistently under the head during the preceding four years as under -

Year	*Saving*	
	Amount (in lakhs of rupees)	*Percentage*
1984-85	19.16	87
1985-86	28.59	84
1986-87	50.01	77
1987-88	80.68	83

Grant No. 32 - Welfare of the Backward Classes, etc.

Major heads		Total grant or appropriation	Actual expenditure	Excess + Saving -
		Rs.	Rs.	Rs.
2225. Welfare of Scheduled Castes, Scheduled Tribes and other Backward classes				
2236. Nutrition				
Voted				
Original	16,44,85,000			
Supplementary	34,19,000	16,79,04,000	16,56,50,680	- 22,53,320
Amount surrendered during the year (March 1989)				25,02,000
Charged				
Original	*6,000*			
Supplementary	..	*6,000*	*25,318*	*+ 19,318*
Amount surrendered during the year				*Nil*

Note -

The excess expenditure of Rs. 19,318 over the charged appropriation requires regularisation.

Grant No. 33 - Housing (All voted)

Major heads		Total grant	Actual expenditure	Excess + Saving -
		Rs.	Rs.	Rs.
2216. Housing				
2217. Urban Development				
Original	5,52,74,000			
Supple-mentary	9,35,04,000	14,87,78,000	14,86,67,575	- 1,10,425
Amount surrendered during the year (March 1989)				2,21,000

Grant No. 34 - Urban Development (All voted)

Major heads		Total grant	Actual expenditure	Excess + Saving -
		Rs.	Rs.	Rs.
2217. Urban Development				
3054. Roads and Bridges				
3604. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions				
Original	59,84,68,000			
Supple-mentary	1,000	59,84,69,000	51,06,25,255	- 8,78,43,745
Amount surrendered during the year (March 1989)				8,65,98,000

Notes and Comments -

1. Rupees 8,65.98 lakhs were surrendered in March 1989, but the saving ultimately worked out to Rs. 8,78.44 lakhs.

2. Saving occurred mainly under -

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(i) 2217.01.191.II.JC.			
Assistance for Implementation of Metropolitan Plan -			
O. 50.00			
R. 6.28	56.28	37.50	- 18.78

Enhancement of provision by reappropriation in March 1989 was due to increased additional Dearness Allowances and Ex-gratia payments and increase in rate of contingent item. Saving occurred as a result of

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Grant No. 34 - Urban Development (All voted) - *contd.*

Government releasing only Rs. 37.50 lakhs as against the provision of Rs. 56.28 lakhs.

Head	*Total grant*	*Actual expenditure*	*Excess + Saving -*
	(in lakhs of rupees)		
(ii) 2217.01.191.II.JD.			
Assistance for implementing the World Bank Project -			
O. 45.00			
R. - 45.00	..	..	..

Specific reasons for withdrawal of entire provision by reappropriation in March 1989 have not been communicated (September 1990).

(iii) 2217.80.800.I.AA.			
Lumpsum Provision for Dearness Allowance -			
O. 26.93			
R. - 26.93	..	..	..

Withdrawal of entire provision by reappropriation in March 1989 was due to expenditure on payments of additional instalments of Dearness Allowances and interim relief having been debited to the respective sub heads.

(iv) 2217.04.191.II.JG.			
Land Development and Slum Improvement under Tamil Nadu Urban Development Project -			
O. 10,00.00			
R. - 9,50.00	50.00	50.00	..

Grant No. 34 - Urban Development (All Voted) - *contd.*

Specific reasons for withdrawal of provision by reappropriation have not been communicated (September 1990).

Head		Total grant	Actual expenditure	Excess + Saving -
			(in lakhs of rupees)	
(v) 2217.80.001.II.JG.				
Regional Town Planning -				
O.	36.32			
R.	- 23.38	12.94	15.89	+ 2.95

Specific reasons for withdrawal of provision by reappropriation in March 1989 have not been communicated (September 1990). Final excess was on account of purchase of Motor Vehicles.

3. Excess occurred under -

Head		Total grant	Actual expenditure	Excess + Saving -
			(in lakhs of rupees)	
(i) 2217.05.001.II.JA.				
Establishment for City level Co-ordination Committee Tamil Nadu Urban Development Projects -				
R.	13.75	13.75	9.67	- 4.08

Expenditure incurred for which there was no provision in the budget exceeded Rs.1 lakh/2 lakhs and therefore constituted a 'new service'. Failure to follow the prescribed procedure for the new service and meeting the expenditure incurred by reappropriation in March 1989 led to the expenditure escaping the notice of Legislature. Provision for expenditure on the Committee during 1989-90 also was not made either in the budget or the supplementary estimates but only by reappropriation.

Saving was attributed to rent not sanctioned for want of certificate of reasonable rent from PWD and payment not being made for furniture , since they were not supplied in time.

Head	*Total grant*	*Actual expenditure*	*Excess + Saving -*
		(in lakhs of rupees)	
(ii) 2217.01.191.II.JE. Technical Assistance under World Bank Project -			
R. 75.70	75.70	75.70	..

No provision had been initially made for the scheme, but the entire expenditure had been met only by reappropriation which is towards implementation of World Bank Project.

4. *Urban Development Fund* - The Fund is constituted for the proper planning and organisation of urban development programmes and to provide basic economic and social infrastructure in certain specified urban areas. The fund is credited by debit to this grant with 90 per cent of the proceeds of Urban Land Tax, Surcharge on General Sales Tax and Motor Spirit Tax collected in these areas, after allowing 10 per cent as share of the Government. The amount of contribution credited to the Fund during the year was Rs. 35,93.73 lakhs by transfer credit and Rs. 10.00 lakhs through PAO(N) credit. The expenditure on the objects of the fund is initially accounted for under different grants and subsequently transferred to the Fund before the close of the accounts of the year. No expenditure was transferred to the Fund during this year and also the preceding four years 1984-85 to 1987-88.

The balance at the credit of the Fund as on 31st March 1989 was Rs. 2,67,06.85 lakhs and is included in the closing balance shown under "8229. Development and Welfare Funds - 200. Other Development and Welfare Fund" in Statement No. 16 of Finance Accounts 1988-89.

Grant No. 35 - Civil Supplies

Major heads		Total grant or appropriation	Actual expenditure	Excess + Saving -
		Rs.	Rs.	Rs.
2236. Nutrition				
3456. Civil Supplies				
Voted				
Original	1,57,65,37,000			
Supple-mentary	29,48,57,000	1,87,13,94,000	1,84,81,81,306	-2,32,12,694
Amount surrendered during the year (March 1989)				2,45,08,000
Charged				
Original	*3,000*			
Supple-mentary	*81,000*	*84,000*	*9,380*	- *74,620*
Amount surrendered during the year				*Nil*

Grant No. 36 - Irrigation

Major heads		Total grant or appropriation	Actual expenditure	Excess + Saving -
		Rs.	Rs.	Rs.
2059. Public Works				
2701. Major and Medium Irrigation				
2702. Minor Irrigation				
2711. Flood Control and Drainage				
3056. Inland Water Transport				
3075. Other Transport Services				
Voted				
Original	86,68,56,000			
Supple-mentary	1,45,54,000	88,14,10,000	84,85,52,883	- 3,28,57,117
Amount surrendered during the year (March 1989)				48,13,000
Charged				
Original	10,000			
Supple-mentary	86,000	96,000	..	- 96,000
Amount surrendered during the year				Nil

Notes and comments -

1. Rupees 48.13 lakhs were surrendered in March 1989; but the saving ultimately worked out to Rs. 3,28.57 lakhs only.

2. In view of the final saving in the grant and appropriation, the supplementary provision obtained in November 1988 and March 1989 proved unnecessary.

3. Savings occurred persistently in the grant in the preceding four years as indicated below -

Year	*Saving*	
	Amount (in lakhs of rupees)	*Percentage*
1984-85	40.70	1
1985-86	1,97.61	3
1986-87	1,68.72	2
1987-88	4,03.92	5

4. Savings in the voted grant was the net result of saving and excess under various heads, the more important of which are detailed in the succeeding notes.

5. Saving occurred mainly under -

	Head	Total grant	Actual expenditure	Excess + Saving -
		(in lakhs of rupees)		
(i)(a)	2701.80.800.I.AA. Interest Charges -			
	O. 45,14.13	45,14.13	..	- 45,14.13
(b)	2701.80.800.I.AC. *Add* - Establishment Charges transferred from Major Head "2059. Public Works" on *Pro rata* Basis -			
	O. 5,56.90	5,56.90	..	- 5,56.90
(c)	3056.60.800.I.AA. Interest Charges -			
	R. 45.25	45.25	..	- 45.25

The saving was partly due to adjustment of *pro rata* charges for interest (Rs. 43,99.22 lakhs) and Establishment (Rs. 3,70.74 lakhs) under the respective project minor heads. Reasons for the balance saving of Rs. 1,60.16 lakhs under (a) and (c) and Rs. 1,86.16 lakhs under (b) have not been communicated (September 1990).

6. Excess occurred under -

Head		Total grant	Actual expenditure	Excess + Saving -
		(in lakhs of rupees		)
(i) 2701.04.800.I.AB. Maintenance and Repairs by Irrigation Department -				
O.	2,52.00			
R.	1,22.07	3,74.07	3,78.06	+ 3.99

Enhancement of provision by reappropriation in March 1989 was mainly due to completion of vent repair works, spill over works, new works and clearance of pending bills (Rs.50.00 lakhs). Reasons for the balance amount of reappropriation (Rs. 72.00 lakhs) and for the final excess have not been communicated (September 1990).

(ii) 2702.02.005.I.AC. Executive Establishment -				
O.	2,13.58			
R.	36.48	2,50.06	2,49.61	- 0.45

Enhancement of provision by reappropriation in March 1989 was mainly due to payment of enhanced dearness allowance, ex-gratia and interim relief and increased expenditure on account of intensive tours by the staff for the completion of ongoing works and to attend relief works.

7. *Suspense* - The minor head "suspense" is not a final head of account. It accommodates interim transactions for which further operations (generally of payment or adjustment of value) are necessary before the transactions can be considered complete and finally accounted for. The suspense head has three sub-divisions which are generally operated upon in this State at present, viz. (i) Stock, (ii) Miscellaneous Works Advances and (iii) Workshop Suspense. The transactions under each of these sub-divisions are explained below -

(i) *Stock* - The head is charged with all expenditure connected with the acquisition of stock materials and all manufacturing operations. It is credited with the value of materials issued to works or sold or otherwise disposed of. The debit balance under this head represents the book value of materials held in stock plus unadjusted charges connected with manufacturing operations, if any.

(ii) *Miscellaneous Works Advances* - These are classified under four categories -

(a) Sales on credit;

(b) Expenditure incurred on deposit works in excess of deposits received;

(c) Losses, retrenchments, errors, etc. and

(d) Other items.

Broadly speaking, the head is debited with all sums which are eventually to be recovered. The balance under this head thus represents recoverable amounts.

(iii) *Workshop Suspense* - All charges for jobs executed or other operations in the departmental workshop are initially debited to this head pending recovery or adjustment.

From 1961-62, the State Government has been following the system of net budgeting for "Suspense" heads of account whereas under the system of gross budgeting followed for all other heads, funds are obtained for gross expenditure (ignoring credits or recoveries), funds under suspense heads are provided only for net debits, i.e. after taking into account credits.

The suspense head "purchases" was operated under "50-Public Works" till 31.3.71. When materials were received from supplier or from another division or department for a specific work or stock, their value was credited to "Purchases" so that *per contra* the cost could be included at once in the accounts of the work or stock. When payment was made, the head "Purchases" was debited. The head therefore, showed a negative (credit) balance which represented the value of stores received but not paid for.

From 1.4.71, the cost of materials purchased is brought to account under a distinct suspense head "Purchases" within the accounts of the individual work/stock. The amount indicated in the table below represents the amount outstanding as on 31.3.71. The general suspense head "Purchases" under "50-Public Works" (now 2059.Public Works) was required to continue for liquidating this balance by payment or adjustment.

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Grant No. 36 - Irrigation - *concld.*

An analysis of suspense transactions during 1988-89 is given below with opening and closing balances :-

Head	Balance on 1st April 1988	Debits during 1988-89	Credits during 1988-89	Balance on 31st March 1989
		(in lakhs of rupees)		
1. 2059. Public Works - 80.General - Suspense	3,22.45	7,44.87	5,94.16	4,73.16
2. 2701. Major and Medium Irrigation -				
i)04.Medium Irrigation (Non-Commercial)-				
Suspense - Miscellaneous Works Advances	6.95	0.20	0.18	6.97
ii)80.General - Suspense	0.74	29.04	24.19	5.59
3. 2702.Minor Irrigation - 02.Ground Water - Suspense	9.85	15.69	16.28	9.26

Grant No. 37 - Public Works - Buildings

Major heads	*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
	Rs.	Rs.	Rs.
2059. Public Works			
2202. General Education			
2205. Art and Culture			
2210. Medical and Public Health			
2216. Housing			
2220. Information and Publicity			
2225. Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes			
2230. Labour and Employment			
2235. Social Security and Welfare			
2401. Crop Husbandry			
2403. Animal Husbandry			
2405. Fisheries			
2406. Forestry and Wild Life			
2852. Industries			

Grant No. 37 - Public Works - Buildings -*contd.*

	Major heads	*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		Rs.	Rs.	Rs.
Voted				
Original	3,75,27,000			
Supple-mentary	84,63,000	4,59,90,000	5,31,68,431	+ 71,78,431
Amount surrendered during the year (March 1989)				32,000
Charged				
Original	*10,92,000*			
Supple-mentary	*16,21,000*	*27,13,000*	*23,00,305*	*- 4,12,695*
Amount surrendered during the year				*Nil*

Notes and Comments -

1. The excess of Rs.71,78,431 over the voted grant requires regularisation.

2. In view of the excess of Rs.71.78 lakhs in the voted grant, the supplementary grant of Rs.77.57 lakhs obtained in March 1989 proved inadequate.

3. Excess of Rs.1,71,98 lakhs (31 per cent) and Rs.42.94 lakhs (8.37 per cent) occurred under this grant during 1986-87 and 1987-88 respectively.

4. In view of the saving of Rs. 4.13 lakhs in the charged appropriation, the supplementary appropriation of Rs. 16.21 lakhs obtained in March 1989 proved excessive.

5. Even though there is a saving of Rs. 4.13 lakhs in the charged appropriation, no amount has been surrendered in March 1989.

6. The excess over the voted grant was the net result of excess and savings under various heads, the more important of which are mentioned in the succeeding notes -

Excess occurred under

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakhs of rupees		)
(i)	2216.01.106.I.AV. *Add* - Establishment charges transferred from Major head "2059. Public Works" - on prorata basis -				
	0.	19.86	19.86	71.58	+ 51.72

Reasons for the final excess have not been communicated (September 1990).

Grant No. 37 - Public Works - Buildings - contd.

Excess occurred persistently under this head during the preceding years as indicated below :-

Years	Excess	
	Amount (in lakhs of rupees)	Percentage
1983-84	21.37	164
1984-85	14.64	110
1985-86	43.12	225
1986-87	14.61	47
1987-88	46.35	358

Head			Total grant	Actual expenditure	Excess + Saving -
			(in lakhs of rupees)		
(ii) 2059.01.053.I.AC. Buildings - Other Office Buildings and Court Buildings- (Other than Technical Education Department) -					
	O.	70.75			
	S.	7.00			
	R.	0.45	78.20	1,02.12	+ 23.92

Supplementary grant of Rs. 7.00 lakhs obtained in March 1989 was for the additional expenditure incurred mainly on maintenance of Office buildings and Court Buildings. Enhancement of provision by reappropriation in March 1989 was made for meeting expenditure on telephone and electricity charges. Reasons for the final excess have not been communicated (September 1990).

Excess occurred persistently under this head during the preceding five years as indicated below -

Years	*Excess*	
	Amount (in lakhs of rupees)	*Percentage*
1983-84	1,27.52	307
1984-85	86.02	201
1985-86	38.92	69
1986-87	67.40	76
1987-88	7.35	8

Head	*Total grant*	*Actual expenditure*	*Excess + Saving -*
	(in lakhs of rupees		)
(iii) 2059.80.799.I.AC. Miscellaneous Works Advances (Public Works Department) -			
R. 21.20	21.20	19.53	- 1.67

Specific reasons for the provision obtained by reappropriation in March 1989 and for the final saving have not been communicated (September 1990).

	Head	Total grant	Actual expenditure	Excess + Saving -
		(in lakhs of rupees)		
(iv)	2216.01.106.I.AT. Special Repairs -			
	O. 80.00			
	S. 3.00	83.00	90.17	+ 7.17

Supplementary provision obtained in March 1989 was for meeting the expenditure on minor works and maintenance of Government residential buildings. Reasons for the final excess have not been communicated (September 1990).

7. In the following cases, provision in the Budget/Supplementary Estimates was not made to cover the actual expenditure. Reasons therefor have not been communicated (September 1990).

	Head	Total grant	Actual expenditure	Excess + Saving -
		(in lakhs of rupees)		
(i)	2216.01.106.II.JF. Add - Establishment Charges transferred from Major Head "2059.Public Works" on *Pro-rata* basis -	..	20.88	+ 20.88

Excess of Rs. 28.34 lakhs (100%) similarly occurred under this head viz. 2216.01.106.II.JF, in 1987-88 also.

	Head	*Total grant*	*Actual expenditure*	*Excess +* *Saving -*
		(	in lakhs of rupees	)
(ii)	2202.02.109.II.JV. Buildings Works for 'B' Wing Schools taken up against Amount credited to State Funds from Secondary Education Funds -	..	7.26	+ 7.26

8. Saving occurred mainly under -

	Head		*Total grant*	*Actual expenditure*	*Excess +* *Saving -*
			(	in lakhs of rupees	)
(i)	2216.01.106.I.AS. Ordinary Repairs -				
	O.	65.00			
	S.	5.00	70.00	48.65	- 21.35

Supplementary grant obtained in March 1989 proved unnecessary in view of the final saving under this sub-head. Reasons for the final saving have not been communicated (September 1990).

Saving of Rs. 13.41 lakhs (20.00 per cent) occurred under this head during 1987-88 also.

Head		Total grant	Actual expenditure	Excess + Saving -
		(in lakhs of rupees)		
(ii) 2059.01.101.I.AB. Registration -				
O.	18.94			
R. -	11.65	7.29	5.08	- 2.21

Specific reasons for the saving have not been communicated (September 1990).

(iii) 2202.02.109.II.JU. Buildings -				
O.	29.52			
S.	13.67	43.19	33.56	- 9.63

Supplementary grant obtained in March 1989 for meeting expenditure towards minor works and special repairs to school and college buildings proved excessive in view of final saving. Reasons for the final saving have not been communicated (September 1990).

Saving of Rs. 96.10 lakhs (68 per cent), Rs. 37.39 lakhs (31 per cent) and Rs. 28.70 lakhs (33 per cent) occurred under this head during 1985-86, 1986-87 and 1987-88 respectively.

Head		Total grant	Actual expenditure	Excess + Saving -
		(in lakhs of rupees		)
(iv) 2059.01.101.I.AD. District Administration -				
O.	4.05			
S.	17.93			
R.	2.01	23.99	16.87	- 7.12

Supplementary grant obtained in November 1988 (Rs. 7.06 lakhs) and in March 1989 (Rs. 10.87 lakhs) for meeting the expenditure towards improvements to sewerage system and carrying out minor works and repairs to office buildings proved excessive in view of the final saving. Additional provision was obtained by reappropriation in March 1989 to carry out minor works in the Assembly hall. Reasons for the final saving have not been communicated (September 1990). Saving of Rs. 10.27 lakhs occurred in 1987-88 also.

9. Saving in the charged appropriation occurred under -

Head		Total appropriation	Actual expenditure	Excess + Saving -
		(in lakhs of rupees		)
2059.01.053.I.AA. Residence of the Governor -				
O.	10.42			
S.	9.28	19.70	13.84	- 5.86

Supplementary appropriation obtained in March 1989 for necessary expenditure on maintenance and repairs of Raj Bhavan Buildings proved excessive in view of the final saving. Reasons for the final saving have not been communicated (September 1990).

10. *Suspense:* The nature of suspense transactions has been explained below the Appropriation Accounts of Grant No. 36 - Irrigation.

An analysis of the suspense transactions accounted for under this grant during 1988-89 is given below, with opening and closing balances under the different suspense heads -

Head	*Balance on 1st April 1988*	*Debits during 1988-89*	*Credit during 1988-89*	*Balance on 31st March 1989*
	(in lakhs of rupees)			
2059. Public Works -				
1. Purchases	10.58	..	..	10.58 (a)
2. Stock	1,50.58	38.93	33.10	1,56.41
3. Miscellaneous Works Advances	5,57.43	1,22.50	1,42.27	5,37.66
4. Workshop Suspense	- 95.25	..	..	- 95.25 (b)

(a) Plus balance is under examination.

(b) Minus balance is under examination.

Grant No. 38 - Public Works - Establishment and Tools and Plant

Major heads		Total grant or appropriation	Actual expenditure	Excess + Saving -
		Rs.	Rs.	Rs.
2059. Public Works				
2551. Hill Areas				
3452. Tourism				
Voted				
Original	31,04,69,000			
Supplementary	1,85,000	31,06,54,000	29,98,73,763	- 1,07,80,237
Amount surrendered during the year (March 1989)				60,08,000
Charged				
Original	..			
Supplementary	*42,000*	*42,000*	*41,998*	*- 2*
Amount surrendered during the year				*Nil*

Notes and comments -

1. In view of the final saving of Rs.1,07.80 lakhs in the voted grant, the supplementary grant of Rs.1.85 lakhs obtained in March 1989 proved unnecessary.

2. As against the final saving of Rs.1,07.80 lakhs, Rs.60.08 lakhs only were surrendered in March 1989.

3. Savings occurred mainly under:-

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(i) 2059.80.001.I.AU. Lumpsum Provision for Dearness Allowance -			
O. 3,87.86			
R. – 3,87.86	..	..	..
(ii) 2059.80.001.I.AV. Lumpsum Provision for Ex-gratia Payment -			
O. 1,13.12			
R. – 1,13.12	..	..	..

Withdrawal of entire provision by reappropriation in March 1989 under (i) and (ii) was attributed to lumpsum provision having been distributed to various appropriate sub heads. However, the total provision so made in March 1989 by reappropriation under the relevant sub heads worked out to Rs.4,12.16 lakhs only, resulting in a saving of Rs.88.82 lakhs (18 per cent) which contributed mainly to the overall saving of Rs.1,07.80 lakhs in the grant.

4. Saving mentioned in note above was partly counterbalanced by excess under -

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakhs of rupees)	
(i) 2059.80.001.I.AA. Chief Engineers -				
O.	1,43.96			
R.	42.18	1,86.14	1,74.51	- 11.63
(ii) 2059.80.001.I.AC. Superintending Engineers -				
O.	1,68.99			
R.	45.32	2,14.31	2,14.30	- 0.01
(iii) 2059.80.001.I.AD. Executive Establishment -				
O.	21,33.15			
S.	1.85			
R.	3,29.73	24,64.73	24,21.58	- 43.15

Enhancement of provision under item (i),(ii) and (iii) by re-appropriation in March 1989 was mainly due to increase in expenditure on account of sanction of additional instalments of Dearness Allowance and payment of arrears to the staff consequent on the fixation of pay.

Grant No. 38 - Public Works - Establishment and Tools and Plant - *concld.*

Reasons for the final savings under items (i) and (iii) have not been communicated (September 1990).

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakhs of rupees)	
(iv) 2059.80.052.I.AB. Repairs and Carriages -				
O.	52.65			
R.	13.35	66.00	74.46	+ 8.46

Additional provision obtained in March 1989 was mainly due to increase in the cost of tyres due to price escalation and increased expenditure on repairs to motor vehicles.

Grant No.39 - Roads and Bridges

Major heads		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
2059. Public Works				
2505. Rural Employment				
3054. Roads and Bridges				
Voted				
Original	96,73,36,000			
Supplementary	5,32,32,000	1,02,05,68,000	1,02,78,53,828	+72,85,828
Amount surrendered during the year (March 1989)				9,34,000
Charged				
Original	..			
Supplementary	*2,000*	*2,000*	..	- *2,000*
Amount surrendered during the year				NIL

Notes and comments -

1. The excess of Rs.72,85,828 over the voted grant requires regularisation.

2. In view of the excess, the supplementary provision of Rs.4,56.74 lakhs obtained in March 1989 proved inadequate and the surrender of Rs.9.34 lakhs injudicious.

3. Excess in the voted grant was the net result of excess and savings under various heads, the more important of which are indicated in the succeeding notes.

Grant No. 39 - Roads and Bridges - *contd.*

4. Significant excess occurred under -

	Head		Total grant	Actual expenditure		Excess + Saving -
				(in lakhs of rupees)		
(i)	3054.03.052.I.AB. Repairs and Carriages - under control of the Chief Engineer (Highways and Rural Works) -					
	O.	3,95.00				
	R.	55.00	4,50.00	4,87.31	+	37.31

Enhancement of provision by reappropriation in March 1989 was due to payment of travelling allowance to the staff on account of tours and transfer (Rs.35.00 lakhs) and purchase of office furniture, stationeries, etc. (Rs.20.00 lakhs).

Reasons for the final excess have not been communicated (September 1990).

	Head		Total grant	Actual expenditure		Excess + Saving -
(ii)	3054.80.001.I.AE. Executive Establishment (Highways and Rural Works) -					
	O.	5,69.14				
	S.	51.80				
	R.	75.05	6,95.99	6,94.25	-	1.74

Supplementary grant obtained in March 1989 was to meet expenditure on salaries.

Enhancement of provision by reappropriation in March 1989 was mainly due to payment of enhanced Dearness Allowance, interim relief and medical allowance and employment of special staff for Hill Area Development Programme.

Grant No. 39 - Road and Bridges - *contd.*

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(	in lakhs of rupees	)
(iii)	3054.80.799.I.AC. Miscellaneous Public Works Advances -		..	42.39	+ 42.39

Reasons for the excess are due to more debit and less credit than anticipated.

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
(iv)	3054.80.800.I.AA. Maintenance of Certain Important Roads in the City of Madras taken over from the Corporation of Madras -				
	O.	50.00			
	R.	42.00	92.00	92.25	+ 0.25

Increase in provision by reappropriation in March 1989 was mainly to meet increased expenditure in the maintenance of important roads in Madras City in trim condition.

5. In the following cases the excess under the heads (a) and the corresponding savings under heads (b) are due to reclassification.

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(	in lakhs of rupees	)
(i)(a)	3054.03.337.I.AA. Maintenance and Repairs		..	3,59.40	+ 3,59.40
(i)(b)	3054.03.800.I.AA. Maintenance and Repairs -				
	O.	3,25.00			
	R.	25.00	3,50.00	..	- 3,50.00

Enhancement of provision under (b) by reappropriation in March 1989 was due to increase in the cost of materials for Maintenance of Road Works.

Reasons for final excess of Rs.9.40 lakhs have not been communicated (September 1990).

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(	in lakhs of rupees	)
(ii)(a)	2505.60.II.JB. Programme for special Employment Rural Schemes -		..	2,65.34	+ 2,65.34
(b)	3054.80.001.II.JB. Programme for Special Employment Rural Schemes -				
	O.	2,26.71			
	R.	54.57	2,81.28	..	- 2,81.28

Enhancement of provision by reappropriation in March 1989 under (b) was mainly due to payment of enhanced Dearness Allowance, interim relief, medical allowances (Rs.51 lakhs) and increased expenditure on travelling allowance, etc., to staff on tour and transfer (Rs.3 lakhs). Reasons for final savings (Rs.15.94 lakhs) have not been communicated (September 1990).

(iii)(a)	3054.01.001.I.AF. Executive Establishment (National Highways) -		..	2,51.70	+ 2,51.70
(b)	3054.80.001.I.AF. Executive Establishment (National Highways) -				
	O.	2,11.79			
	R.	45.70	2,57.49	..	- 2,57.49

Grant No. 39 - Roads and Bridges - *contd.*

Enhancement of provision under (b) by reappropriation in March 1989 was mainly due to payment of enhanced Dearness Allowance, interim relief, medical allowance (Rs.44 lakhs) etc., and increased expenditure on travelling allowance to the staff on tour and transfer (Rs.2 lakhs). Reasons for net final savings of Rs.5.79 lakhs have not been communicated (September 1990).

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(	in lakhs of rupees	)
(iv)(a)	3054.01.001.I.AD. Superintending Engineer (National Highways) -		..	80.06	+ 80.06
(iv)(b)	3054.80.001.I.AD. Superintending Engineer (National Highways) -				
	O.	60.63			
	R.	19.06	79.69	..	- 79.69

Increase in provision under (b) by reappropriation in March 1989 was mainly for payment of enhanced Dearness Allowance, interim relief, medical allowance etc., (Rs.16 lakhs) and increase in expenditure on travelling allowance to staff on tour and transfer (Rs.2 lakhs) and for the purchase of office furniture, stationery etc. (Rs.1 lakh).

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(	in lakhs of rupees	)
(v)(a)	3054.01.001.I.AB. Chief Engineer (National Highways)-		..	62.12	+ 62.12
(v)(b)	3054.80.001.I.AB. Chief Engineer (National Highways) -				
	O.	44.87			
	R.	17.99	62.86	..	- 62.86

Enhancement of provision by reappropriation in March 1989 under (b) was mainly for payment of enhanced Dearness Allowance, interim relief, medical allowance, etc.

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(	in lakhs of rupees	)
(vi)(a)	3054.01.004.I.AD. Planning (National Highways) -		..	28.88	+ 28.88
(vi)(b)	3054.80.004.I.AD. Planning (National Highways) -				
	O.	22.69			
	R.	6.70	29.39	..	- 29.39

Enhancement of provision by reappropriation in March 1989 under (b) was mainly due to payment of enhanced Dearness Allowance, interim relief, medical allowance, etc., (Rs.5.75 lakhs) and travelling allowance to the staff on tour and transfer (Rs.1 lakh).

6. Saving occurred under -

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
		(	in lakhs of rupees	)
3054.80.800.II.JC. Central Road Fund Schemes - State Allocation - Development -				
O.	40.12			
R.	- 25.35	14.77	14.32	- 0.45

Withdrawal of provision by reappropriation in March 1989 was due to slow progress of work on account of heavy rains in Madurai (N.H) Circle.

7. *Suspense* - The nature of suspense transactions has been explained

below the Appropriation accounts of Grant No.36 - **Irrigation.** An analysis of the suspense transactions accounted for in this grant is given below together with opening and closing balances under different suspense heads-

Heads	*Balance on 1st April 1988*	*Debits during 1988-89*	*Credits during 1988-89*	*Balance on 31st March 1989*
	(	in lakhs of rupees	)	
3054. Roads and Bridges				
Purchases	- 0.01	..	..	- 0.01
Stock	74.13	2,16.18	2,01.47	88.84
Miscellaneous Works Advances	3,92.69	1,00.12	57.73	4,35.08
Workshop Suspense	27.02	88.12	1,21.55	- 6.41

8. *Subventions from the Central Road Fund* - The Central Road Fund is constituted out of the proceeds of excise and import duties on motor spirits earmarked for road development. The amount sanctioned each year is transferred to this Fund in the accounts of Central Government. Out of this amount, 80 per cent is allocated to the States, etc., and the balance 20 per cent is retained by the Central Government as ordinary reserve to which is also added receipts accepted from other sources which are treated as Special Reserves. The amounts allocated to State Governments whether from the 80 per cent allocation or from the Reserves are credited to the major head "1601. Grants-in-aid from Central Government" and the allocations other than those from reserves are transferred to the major head "8449. Other Deposits - 103. Subventions from Central Road Fund" by per contra debit to the major head "3054. Roads and Bridges" under this grant.

The actual expenditure on schemes of road development is initially booked under this grant and is later transferred to the deposit account to the extent balance is available.

Rupees 15 lakhs were received as subvention during the year and an equivalent amount was credited to the deposit head. Expenditure of Rs.14.32 lakhs was incurred during 1988-89. This was reduced by Rs.5.82 lakhs representing amount exceeding sanction and adding Rs. 6.63 lakhs, pertaining to previous years and an amount of Rs. 15.13 lakhs was transferred to the deposit head. The balance at the credit of the Deposit Account on 31st March 1989 was Rs.1,44.49 lakhs.

9. *Rural Road Development Fund* - A percentage of motor vehicles taxes fixed by the Government of Tamil Nadu by notification from time to time under the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974) is credited to the Fund constituted by the Government of Tamil Nadu. The Fund is to be utilised exclusively to meet expenditure on the development and maintenance of public roads in rural areas in Tamil Nadu. The actual expenditure is initially booked under this grant and later transferred to the Reserve Fund under "8229. Development and Welfare Funds - 200. Other Development and Welfare Funds" to the extent possible.

A sum of Rs.10,16.78 lakhs was credited to the Fund in the accounts for 1988-89. Expenditure transferred to the fund during the year was Rs.10,16.78 lakhs. There was no balance in the fund as on 31st March 1989.

Grant No. 40 - Road Transport Services and Shipping

Major heads		Total grant or appropriation	Actual expenditure	Excess + Saving -
		Rs.	Rs.	Rs.
2070. Other Administrative Services				
3051. Ports and Light Houses				
3052. Shipping				
3055. Road Transport				
Voted				
Original	6,36,09,000			
Supplementary	1,64,38,000	8,00,47,000	7,98,71,532	- 1,75,468
Amount surrendered during the year (March 1989)				7,94,000
Charged				
Original	*4,000*			
Supplementary	*..*	*4,000*	*..*	*- 4,000*
Amount surrendered during the year (March 1989)				*4,000*

Tamil Nadu Sailing Vessels Crew Relief Fund -

The Fund was constituted by Government in July 1978 to extend financial assistance to the members of the family solely dependent on any sailor who is lost or killed in accident at sea and also to provide such other welfare measures to families of sailors as may be approved by Government.

The Fund is fed with the surcharge on port dues collected at all Minor Ports in the State under the Indian Ports Act, 1908 and credited to Revenue Major Head '1051. Ports and Light Houses - 80. General - 800. Other Receipts', voluntary donations from individuals or institutions and *ad-hoc* grants from State or Central Government or from the Tamil Nadu Chief Minister's Public Relief Fund.

The expenditure on the objects of the Fund is initially debited to Major Head '3052. Shipping' under this grant and transferred to the Fund before the close of the accounts of the year.

The surcharge collections transferred to the Fund during the year was Rs. 0.17 lakh and expenditure met out of the Fund during the year was nil. The balance at the credit of the Fund on 31st March 1989 was Rs. 2.99 lakhs.

The transaction of the Fund stand included under "8229. Development and Welfare Funds - 200. Other Development and Welfare Funds" in Statement No. 16 of Finance Accounts 1988 - 89.

Grant No. 41 - Relief on account of Natural Calamities

Major head		Total grant or appropriation	Actual expenditure	Excess + Saving -
		Rs.	Rs.	Rs.
2245. Relief on account of Natural Calamities				
Voted				
Original	1,19,53,000			
Supple-mentary	6,10,07,000	7,29,60,000	7,23,58,809	- 6,01,191
Amount surrendered during the year (March 1989)				5,75,000
Charged				
Original	*8,75,00,000*			
Supple-mentary	..	*8,75,00,000*	*8,75,00,000*	..
Amount surrendered during the year				*Nil*

Note -

Famine Relief Fund - The Fund is to be utilised for relief of distress caused by serious drought, flood or other natural calamities. With effect from 1985-86, a sum of Rs. 8,75.00 lakhs is credited to the Fund annually by debit to this grant, 50 per cent of which (viz., Rs. 4,37.50 lakhs) is contributed by Government of India as Grants-in-aid under Article 275 of the Constitution of India, in accordance with the recommendations of the Eighth Finance Commission. A sum of Rs. 1,04 lakhs was also credited to the Fund during the year towards interest on the investments made from the Fund.

The expenditure incurred on the objects of the Fund is initially debited to the relevant heads in this grant and transferred to the Fund at the end of the year. The expenditure so transferred to the Fund during the year was Rs. 7,23.59 lakhs. The balance at the credit of the Fund on 31st March 1989 was Rs. 3,36.18 lakhs.

An account of the Fund is given in Statement No. 16 of Finance Accounts 1988-89.

Grant No. 42 - Pensions and other Retirement Benefits

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		Rs.	Rs.	Rs.
2071. Pensions and other Retirement Benefits				
2235. Social Security and Welfare				
Voted				
Original	1,55,82,77,000			
Supplementary	33,63,90,000	1,89,46,67,000	1,82,88,50,576	- 6,58,16,424
Amount surrendered during the year (March 1989)				1,10,43,000
Charged				
Original	*62,77,000*			
Supplementary	*23,33,000*	*86,10,000*	*3,83,22,759*	*+ 2,97,12,759*
Amount surrendered during the year				*Nil*

Notes and comments -

1. In view of the saving of Rs. 6,58.16 lakhs in the voted grant, the supplementary grant of Rs. 33,23.21 lakhs obtained in March 1989 proved excessive.

2. Rupees 1,10.43 lakhs were surrendered in the voted grant in March 1989, but the saving ultimately worked out to Rs. 6,58.16 lakhs.

Grant No. 42 - Pensions and other Retirement Benefits - *contd.*

3. Saving of Rs. 10,54.03 lakhs (6.6 per cent) occurred in the voted grant also during 1987-88.

4. Excess of Rs. 2,97,12,759 over the charged appropriation requires regularisation.

5. In view of the excess of Rs. 2,97.13 lakhs, the supplementary appropriation of Rs. 23.33 lakhs obtained in March 1989 proved inadequate.

6. Saving occurred mainly under -

Head		Total grant	Actual expenditure	Excess + Saving -
		(in lakhs of rupees)		
(i) 2071.01.101.I.AA. Payment to Tamil Nadu Government Pensioners -				
O.	30,62.62			
S.	5,69.88	36,32.50	34,85.49	- 1,47.01
(ii) 2071.01.102.I.AA. Commuted Value of Pensions -				
O.	26,53.50			
S.	3,02.33	29,55.83	27,49.61	- 2,06.22
(iii) 2071.105.I.AA. Family Pension to Tamil Nadu Government Pensioners -				
O.	16,50.90			
S.	4,31.03	20,81.93	19,50.61	- 1,31.32

Grant No. 42 - Pensions and other Retirement Benefits - *contd.*

Supplementary grant obtained in March 1989 under items (i) to (iii) was towards payment of enhanced rate of Dearness Allowances, Pension arrears and for payment of terminal benefits to the staff of Pattukottai Alagiri Transport Corporation Limited. Reasons for final saving under items (i) to (iii) have been attributed to less number of claims than anticipated.

7. Saving also occurred under -

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakhs of rupees)		
(i)	2235.60.102.I.AF. Pension to Freedom Fighters, their Dependents, etc. -				
	O.	2,32.86			
	R.	7.71	2,40.57	2,11.53	- 29.04

Specific reasons for additional provision by reappropriation in March 1989 and reasons for final saving have not been communicated (September 1990).

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
(ii)	2071.01.101.I.AI. Payment to Village Servants on Retirement -				
	O.	39.53			
	R. -	12.59	26.94	25.09	- 1.85

Grant No. 42 - Pensions and other Retirement Benefits -*contd.*

Head	Total grant	Actual expenditure	Excess + Saving -
		(in lakhs of rupees)	
(iii) 2071.01.109.I.A F. Commuted Value of Pensions to Teachers of Aided Schools and Schools of Local Bodies -			
O. 10,68.37			
R. - 52.26	10,16.11	9,73.15	- 42.96

Specific reasons for withdrawal of provision by reappropriation in March 1989 in respect of items (ii) and (iii) and reasons for final saving under these items have not been communicated (September 1990).

Head	Total grant	Actual expenditure	Excess + Saving -
(iv) 2071.01.800.I.AE. Interest on Belated Payments of Terminal Benefits -			
S. 1,75.00			
R. - 1,00.45	74.55	21.58	- 52.97

Supplementary grant obtained in March 1989 was towards Payment of Compensation to the absorptionists in Tamil Nadu Small Industries Corporation Ltd. Reasons for withdrawal of provision by reappropriation in March 1989 and for final saving have not been communicated (September 1990).

Grant No. 42 - Pensions and other Retirement Benefits - *contd.*

Head		Total grant	Actual expenditure	Excess + Saving -
		(in lakhs of rupees)		
(v) 2071.01.107.I .AA. Contribution payable to non-Governmental institutions and other Governments -				
O.	30.48			
R.	- 29.72	0.76	0.91	+ 0.15

Reasons for withdrawal of provision by reappropriation and for final excess have not been communicated (September 1990).

8. Saving mentioned in Notes 6 and 7 was partly offset by excess under -

Head		Total grant	Actual expenditure	Excess + Saving -
		(in lakhs of rupees)		
(i) 2071.01.101.I.A D Medical Reimbursement Charges -				
O.	75.00			
R.	77.92	1,52.92	1,39.86	- 13.06
(ii) 2071.01.101.I .AF. Pensions granted under Rule 18 of All India Services (Death-cum-Retirement Benefit Rules 1958) -				
O.	24.97			
R.	20.24	45.21	41.78	- 3.43

Grant No. 42 - Pensions and other Retirement Benefits - *contd.*

Head	*Total grant*	*Actual expenditure*	*Excess + Saving -*
	(in lakhs of rupees)		
(iii) 2071.01.109.I.AA. Dearness Allowance to Teacher Pensioners of Aided Schools, Colleges and Local Bodies -			
O. 3,25.03			
R. 3,30.04	6,55.07	6,50.97	- 4.10
(iv) 2071.01.109.I.AB. Pensions to Teachers of Aided Schools, Schools of Local Bodies, Aided Colleges and to Non-Teaching staff of Aided Schools -			
O. 14,34.34			
R. 1,28.17	15,62.51	14,35.90	- 1,26.61
(v) 2071.01.109.I.AD. Family Pensions -			
O. 7,26.57			
R. 92.60	8,19.17	7,47.07	- 72.10

Specific reasons for additional provision by reappropriation in March 1989 in respect of items (i) to (v) and reasons for final saving under these items have not been communicated (September 1990).

Grant No. 42 - Pensions and other Retirement Benefits - *contd.*

Head		Total grant	Actual expenditure	Excess + Saving -
		(in lakhs of rupees)		
(vi) 2071.01.101.I.AC. Dearness Allowance to Pensioners -				
	O. 5,87.83	5,87.83	13,84.58	+ 7,96.75

Reasons for final excess have not been communicated (September 1990).

Head		Total grant	Actual expenditure	Excess + Saving -
(vii) 2071.01.104.I.AB. Death-cum-Retirement Gratuities to Tamil Nadu Government Pensioners -				
	O. 15,71.19			
	S. 8,44.21	24,15.40	25,51.86	+ 1,36.46

Supplementary grant obtained in March 1989 was towards payment of enhanced rate of Dearness Allowances and Pension arrears. Reasons for final excess have not been communicated (September 1990).

Head		Total grant	Actual expenditure	Excess + Saving -
(viii) 2071.01.105.I.AC. Dearness Allowance to Family Pensioners of Tamil Nadu Government -				
	O. 3,41.71			
	S. 2,61.22			
	R. 55.66	6,58.59	6,60.45	+ 1.86

Supplementary grant obtained in March 1989 was towards payment of enhanced rate of Dearness Allowance and Pension arrears. Reasons for enhancement of provision by reappropriation and final excess have not been communicated (September 1990).

	Head	Total grant	Actual expenditure	Excess + Saving -
		(in lakhs of rupees)		
(ix)	2071.01.105.I.AB. Family Pensions granted under Rule 22 of All India Services (Death-cum-Retirement Benefit Rules, 1958) -			
	O. 4.35			
	R. 13.71	18.06	26.95	+ 8.89
(x)	2071.01.109.I.AC. Gratuities -			
	O. 6,74.94			
	R. 53.77	7,28.71	7,60.11	+ 31.40
(xi)	2071.01.109.I.AE. Dearness Allowance to Teachers Family Pensioners of Aided Schools, Colleges and Local Bodies -			
	O. 1,60.98			
	R. 1,19.34	2,80.32	2,81.08	+ 0.76

Head		Total grant	Actual expenditure	Excess + Saving -
		(in lakhs of rupees)		
(xii) 2235.60.102.I.AG. Cost of Remittance of Pension by Money Orders -				
O.	9.28			
R.	2.09	11.37	45.82	+ 34.45

Specific reasons for additional provision by reappropriation in March 1989 and reasons for final excess under items (ix) to (xii) have not been communicated (September 1990).

Head		Total grant	Actual expenditure	Excess + Saving -
(xiii) 2071.01.800.I.AA. Cost of Remittance of Pensions by Money Orders -				
O.	65.86			
R.	- 41.77	24.09	74.55	+ 50.46

Reasons for withdrawal of provision by reappropriation in March 1989 and for final excess have not been communicated (September 1990).

Grant No. 42 - Pensions and other Retirement Benefits - *concld.*

9. Excess in the charged appropriation occurred under -

Head	*Total appropriation*	*Actual expenditure*	*Excess + Saving -*
	(in lakhs of rupees)		
2071.01.101.I.AB. Payments to other Governments -			
O. *51.98*			
S. *22.75*	*74.73*	*3,71.61*	*+ 2,96.88*

Supplementary appropriation obtained in March 1989 was towards payment of enhanced rate of Dearness Allowances and pension arrears. The final excess of Rs. 2,96.88 lakhs is attributed to belated receipt of the requirements of funds from other participating State Accountants General under the States Reorganisation Act, 1956. Hence fixing the estimates nearer to the amount of expenditure could not be foreseen.

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Grant No. 43 - Miscellaneous

Major heads		Total grant or appropriation	Actual expenditure	Excess + Saving -
		Rs.	Rs.	Rs.
2047.Other Fiscal Services				
2049.Interest Payments				
2070.Other Administrative Services				
2075.Miscellaneous General Services				
2217.Urban Development				
2235.Social Security and Welfare				
2252.Other Social Services				
2801.Power				
3053.Civil Aviation				
Voted				
Original	3,58,26,04,000			
Supplementary	46,00,01,000	4,04,26,05,000	3,67,38,07,599	-36,87,97,401
Amount surrendered during the year (March 1989)				36,73,02,000
Charged				
Original	14,92,000			
Supplementary	5,36,000	20,28,000	20,22,143	- 5,857
Amount surrendered during the year				NIL

Notes and comments -

1. In view of the saving of Rs.36,87.97 lakhs, the supplementary grant of Rs.45,99.97 lakhs obtained in November 1988 proved excessive.

2. Significant saving against original provisions occurred under-

	Head	Total grant	Actual expenditure	Excess + Saving -
		(in lakhs of rupees)		
(i)	2801.80.101.I.AC. Subsidy to Tamil Nadu Electricity Board -			
	O. 1,00,00.00			
	S. 0.01			
	R. - 27,75.01	72,25.00	72,25.00	..

Withdrawal of provision by reappropriation in March 1989 was due to non-receipt of Government sanction and non-receipt of pending bills in time.

	Head	Total grant	Actual expenditure	Excess + Saving -
(ii)	2075.103.I.AC. Payment of Raffle Prize Money -			
	O. 10,00.00			
	R. - 7,13.43	2,86.57	2,99.06	+ 12.49

Withdrawal of provision by reappropriation in March 1989 was due to less expenditure towards payment of prize money on account of decrease in the number of draws and non-receipt of anticipated prize money claims in time. Reasons for the final excess have not been communicated (September 1990).

Grant No. 43 - Miscellaneous - *contd.*

Head	*Total grant*	*Actual expenditure*	*Excess +* *Saving -*
	(in lakhs of rupees)		
(iii) 2075.797.I.AA. Amount transferred to Tamil Nadu Special Welfare Fund -			
O. 3,77.25	3,77.25	84.82	-2,92.43

Specific reasons for the final saving have not been communicated (September 1990).

Saving occurred under this head also during the preceding four years as indicated below -

Year	*Saving* Amount (in lakhs of rupees)	*Percentage*
1984-85	47.93	62
1985-86	2,26.52	100
1986-87	92.55	82
1987-88	3,08.70	67

(iv) 2235.01.105.I.AA. Relief Measures -			
O. 3,61.16			
R. - 2,23.56	1,37.60	1,37.31	- 0.29

Withdrawal of provision by reappropriation in March 1989 was due to sending back of large number of Sri Lankan refugees from various transit camps to Sri Lanka and abolition of certain special posts.

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(v) 2075.103.I.AB. Payment of Commission to Raffle Agents -			
O. 3,00.00			
R. - 1,86.43	1,13.57	1,13.57	..

Withdrawal of provision by reappropriation in March 1989 was due to reduction of expenditure towards payment of commission on account of less sale of raffle tickets (Rs.1,65.87 lakhs) and non-payment of commission relating to 304th and 305th draws during the year (Rs.20.56 lakhs).

Head	Total grant	Actual expenditure	Excess + Saving -
(vi) 2075.103.I.AD. Bonus to Raffle Agents -			
O. 1,50.00			
R. - 83.75	66.25	76.89	+ 10.64

Withdrawal of provision by reappropriation in March 1989 was due to decrease in the number of draws. Reasons for the final excess have not been communicated (September 1990).

3. Excess occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(i) 2075.800.I.AC. Charges in connection with the visit of High Personages -			
O. 25.00			
S. 0.01			
R. 1,44.99	1,70.00	3,00.08	+1,30.08

Additional provision by reappropriation in March 1989 was to meet the increase in expenditure on the arrangements made for the visits of President, Vice-President and the Prime Minister. Final excess was attributed towards increase in expenditure on account of innumerable visits of Foreign delegates, Union Ministers, Governors and State Chief Ministers.

Head	*Total grant*	*Actual expenditure*	*Excess + Saving -*
	(in lakhs of rupees)		
(ii) 2075.800.I.FR. Payment of Premium to the Life Insurance Corporation of India under Group Insurance Scheme -			
O. 2,45.25			
R. 4.07	2,49.32	3,97.73	+1,48.41

Specific reasons for the enhanced provision made by reappropriation in March 1989 and for the final excess have not been communicated (September 1990).

(iii) 2047.103.I.AD. Publicity -			
O. 18.86			
S. 0.01			
R. 48.18	67.05	67.02	- 0.03

Additional provision by reappropriation in March 1989 was mainly due to payment of incentive to investors.

4. *The Tamil Nadu Special Welfare Fund* -

The Fund, created by Government in March 1970 out of the net proceeds of sale of Tamil Nadu raffle tickets, is utilised for contribution to Tamil Nadu Ex-service personnel Benevolent Fund and implementing special welfare programmes in rural areas such as Water Supply Scheme, acquisition of house sites for Adi-Dravidars, etc. The receipts by sale of raffle tickets are credited to the receipt Major head "0075.Miscellaneous General Services". From December 1980, the entire net proceeds of the first draw held in the month of December and seventy five per cent of the net proceeds of other draws held during the financial year are transferred annually to the Fund by debit to the Major head "2075.Miscellaneous General Services" in this grant. An amount of Rs.84.82 lakhs was credited to this Fund during the year 1988-89.

The contribution to the Ex-service personnel Benevolent Fund is initially debited to the Major head"2235.Social Security and Welfare" under this grant and the expenditure on the approved schemes under different Major heads in the grants concerned; these are transferred to the Fund before the close of the accounts of the year. The expenditure towards contribution to the Ex-service personnel Benevolent Fund so transferred to the Fund during the year was nil.

The balance at the credit of the Fund on 31st March 1989 was Rs.2,08.48 lakhs.

The transactions of the Fund stand included under "8229.Development and Welfare Funds - 200.Other Development and Welfare Funds", an account of which is given in Statement No.16 of Finance Accounts 1988-89.

Grant No.44 - Stationery and Printing

Major Heads			Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
2058 Stationery and Printing					
2059 Public Works					
Voted					
Original	18,16,36,000				
Supple-mentary	3,62,56,000		21,78,92,000	21,24,70,566	-54,21,434
Amount surrendered during the year (March 1989)					67,28,000
Charged					
Original	2,81,000				
Supple-Mentary	2,45,000		5,26,000	5,10,066	- 15,934
Amount surrendered during the year (March 1989)					15,000

Notes and comments -

1. In view of the final saving of Rs.54.21 lakhs in the voted grant, the supplementary grant of Rs.3,62.56 lakhs obtained in March 1989 proved excessive.

2. Rupees 67.28 lakhs were surrendered under the voted grant in March 1989, however the ultimate saving worked out to Rs.54.21 lakhs only.

3. Saving in this voted grant occurred also during the preceding four years as under:-

Year	Saving Amount (in lakhs of rupees)	Saving Percentage
1984-85	51.76	3
1985-86	13.79	1
1986-87	3,10.31	16
1987-88	1,12.98	6

4. Saving in the voted grant occurred mainly under -

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of Rupees		)
(i) 2058.101.I.AA. Stationery Office and Stores -			
O. 7,39.98			
S. 2,38.03			
R. - 58.77	9,19.24	9,42.04	+22.80

Withdrawal of provision by reappropriation in March 1989 was mainly due to non-receipt of certain special variety of papers from the suppliers and bills for supplies made by Jail Department, non-settlement of defective bills and non-purchase of English Typewriter. The final excess was reportedly due to (i) revision of cess and other charges for the supply of paper and boards made during 1985-86 and 1986-87 with retrospective effect from DGS&D & (ii) purchase of canvas bags for the use of Tamil Nadu Legislative Assembly elections.

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(ii) 2058.103.II.JB.			
Expansion of Government Branch Press, Tiruchirappalli -			
O. 11.99			
R. - 11.99	..	..	..

Withdrawal of entire provision by reappropriation in March 1989 was due to non-implementation of the scheme.

5. Saving mentioned in Note 5 was partly counterbalanced by excess under -

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(i) 2058.103.I.AA.			
Central Press, Madras -			
O. 5,18.08			
S. 1,12.00			
R. 80.74	7,10.82	7,06.88	- 3.94

Supplementary grant of Rs.1,12.00 lakhs obtained in March 1989 was towards printing works relating to the Comptroller, Governor's Household and the Governor's Secretariat. Additional provision by reappropriation in March 1989 was due to increase in expenditure mainly towards payment of additional instalments of Dearness Allowance, Interim Relief, Medical allowance and ex-gratia. Reasons for the final saving have not been communicated(September 1990).

Head		Total grant	Actual expenditure	Excess + Savings -
			(in lakhs of rupees)	
(ii) 2058.103.I.AB.				
Government Branch Press, Choolai, Madras -				
O.	89.19			
R.	28.05	1,17.24	1,17.66	+ 0.42

Additional provision by reappropriation in March 1989 was mainly due to increase in expenditure mainly towards payment of additional instalments of Dearness Allowance and Interim Relief(Rs.18.42 lakhs).

6. *Depreciation Reserve Fund:-*

Government Presses - The fund is intended for meeting expenditure on renewals and replacements of machinery in the Government Presses. It is credited (by debit to this grant) with an allowance for depreciation calculated on the depreciated value of the plant, machinery, etc. in the Presses as also the residual book value of the plant, machinery etc. disposed of during the year. An amount of Rs.26.91 lakhs was transferred to the Fund during the year by debit to this grant.

The expenditure incurred under this grant and so transferred to the Fund before the close of the accounts of the year was Rs.8.66 lakhs.

The balance at the credit of the Fund as on 31st March 1989 was Rs.2,16.41 lakhs.

An account of the transactions of the Fund is included under the head "8226. Depreciation/Renewal Reserve Fund - Depreciation Reserve Funds of Government Non-Commercial Departments" in Statement No.16 of Finance Accounts 1988-89.

Grant No. 45 - Forest Department

Major heads			*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
			Rs.	Rs.	Rs.
2059.	Public Works				
2225.	Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes				
2235.	Social Security and Welfare				
2402.	Soil and Water Conservation				
2406.	Forestry and Wild Life				
2407.	Plantations				
2415.	Agricultural Research and Education				
2551.	Hill Areas				
Voted					
Original		19,05,70,000			
Supplementary		98,48,000	20,04,18,000	19,51,53,882	- 52,64,118
Amount surrendered during the year (March 1989)					15,81,000
Charged					
Original		*1,000*			
Supplementary		..	*1,000*	*1,222*	*+ 222*
Amount surrendered during the year (March 1989)					*1,000*

Notes and comments -

1. In view of the saving of Rs.52.64 lakhs in the voted grant, the supplementary grant of Rs. 98.48 lakhs obtained in March 1989 proved excessive.

2. Saving occurred in the voted grant also during the preceding four years as indicated below:-

Year	*Saving*	
	Amount	*Percentage*
	(in lakhs of rupees)	
1984-85	38.23	3
1985-86	49.44	4
1986-87	51.83	3
1987-88	1,12.43	5

3. Significant saving in the voted grant occurred under -

Head	*Total grant*	*Actuals expenditure*	*Excess + Saving -*
		(in lakhs of rupees)	
(i) 2406.01.800.I.AK.			
Lumpsum provision for Dearness Allowance -			
O. 2,02.00			
R. - 2,02.00	..	..	..
(ii)2406.01.800.I.AL.			
Lumpsum provision for Ex-gratia payment -			
O. 58.16			
R. - 58.16	..	..	..

Withdrawal of the entire provision under items (i) and (ii) by reappropriation in March 1989 was attributed to distribution of provision for expenditure on Dearness Allowance and Ex-gratia payment to various sub-heads. However, enhancement of provision by reappropriation in March 1989 towards dearness allowance and ex-gratia payment was only Rs.1,78.31 lakhs resulting in a saving of Rs. 81.85 lakhs under the head, which had contributed to the overall saving of Rs. 52.64 lakhs under the grant.

4. Saving also occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
		(in lakhs of rupees)	
(i) 2406.01.105.I.AE.			
Removal of sandalwood by Government Agency -			
O. 30.06			
R. - 11.95	18.11	17.07	- 1.04

Withdrawal of provision by reappropriation in March 1989 was attributed to extraction of lesser quantity of sandalwood in Erode Division (Rs.2.07 lakhs) and absence of auction sale of sandalwood during June 1988 at Salem and closure of Denkanikotta Sandalwood Depot (Rs.9.88 lakhs). Reasons for the final saving have not been communicated (September 1990).

(ii) 2551.60.106.II.KW.			
Afforestation Programme in Kundha Catchment Area -			
O. 15.00			
R. - 13.50	1.50	3.26	+ 1.76

Withdrawal of provision by reappropriation in March 1989 was due to non-filling up of certain posts, non-purchase of a Mahindra jeep and also based on the orders issued in G.O Ms. No. 181, P&D dated 29.12.88.

5. Savings mentioned in Notes 3 and 4 were partly counter-balanced by excess under -

Head	Total grant	Actual expenditure	Excess + Saving -
		(in lakhs of rupees)	
(i) 2406.01.001.I.AB.			
District Establishment -			
O. 6,82.87			
S. 59.52			
R. 1,62.28	9,04.67	8,81.17	- 23.50

The supplementary grant obtained in March 1989 was towards payment of Additional Dearness Allowance, Ex-gratia and Medical Allowance.

Enhancement of provision by reappropriation in March 1989 was due to payment of enhanced rates of Dearness Allowances, Ex-gratia and Medical Allowance (Rs.1,17.84 lakhs), travels (Rs.22.80 lakhs) due to frequent journey by the staff to Madras in connection with Cardamom lease writ-petition and payment of Travelling Allowance to I.F.S probationers and to the staff for cashew collection, increased rates of freight charges and Tariff charges (Rs. 8.32 lakhs), increase in the cost of oil and spare parts of the vehicle and for payment of increased rates for Tractor and Trailors towards transport of seedlings (Rs.7.08 lakhs) and purchase of uniforms, shoes and other equipments to Forest Subordinates (Rs.8.80 lakhs). Reasons for the final saving have been attributed to non-claiming of "Surrender leave salary" and leave travel concessions, non-payment of rent for certain private buildings occupied by Office, observance of strict economy in travel expenses and fuel consumption for vehicles etc.

(ii) *Head*		*Total grant*	*Actual expenditure*	*Excess + Saving -*
		(in lakhs of rupees)		
2406.01.102.II.JF. SIDA - Aided Social Forestry -				
O.	2,40.85			
R.	71.75	3,12.60	3,19.41	+ 6.81

Enhancement of provision by reappropriation in March 1989 was mainly due to expenditure towards payment to three newly formed forest Wasteland Development Divisions in Social Forestry (Rs.54.21 lakhs), payment of Travel charges at the enhanced rates (Rs.5.19 lakhs), purchase of furniture and other contingent materials to the three newly formed Wasteland Development Divisions (Rs.2.07 lakhs), Motor vehicles (Rs.6.60 lakhs), clothing equipment (Rs.2.34 lakhs) and miscellaneous items of work (Rs.2.58 lakhs). Reasons for the final excess have not been communicated (September 1990).

6. Excess occurred under the following heads for want of provision in the Budget or due to provision only by reappropriation in March 1989.

Grant No. 45 - Forest Department - *concld.*

Head		*Total grant*	*Actuals expenditure*	*Excess + Saving -*
			(in lakhs of rupees)	
(i) 2406.01.102.II.JH. Drought Relief Works -				
		..	3.53	+ 3.53
(ii) 2406.01.101.III.SA. Schemes for decentralised People's nursery -				
R.	12.77	12.77	10.73	- 2.04

Reasons for the excess for item (i) have not been communicated (September 1990). Reasons for the excess for item (ii) was attributed to implementation of part of the work of Decentralised People's Nursery during the year 1988-89 for which proposals from the Controlling Officers were received for Rs.12.77 lakhs only at the reappropriation stage. Reasons for the final savings have however not been communicated (September 1990).

Grant No. 46 - Compensation and Assignments

Major head		Total grant or appropriation	Actual expenditure	Excess + Saving -
		Rs.	Rs.	Rs.
3604. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions				
Voted				
Original	40,63,25,000			
Supple-mentary	3,49,81,000	44,13,06,000	41,49,53,010	- 2,63,52,990
Amount surrendered during the year (March 1989)				90,000
Charged				
Original	22,53,000			
Supple-mentary	..	22,53,000	19,70,983	- 2,82,017
Amount surrendered during the year				Nil

Notes -

1. In view of the saving of Rs. 2,63.53 lakhs in the voted grant, the supplementary grant of Rs. 3,49.81 lakhs obtained in March 1989 proved excessive.

2. Against the saving of Rs. 2,63.53 lakhs in the voted grant, only Rs. 0.90 lakh was surrendered in March 1989.

Grant No.47 - Information, Tourism and Film Technology

Major heads		Total grant or appropriation	Actual Expenditure	Excess + Saving -
		Rs.	Rs.	Rs.
2059. Public Works				
2220. Information and Publicity				
2235. Social Security and Welfare				
3452. Tourism				
Voted				
Original	3,88,04,000			
Supplementary	1,13,86,000	5,01,90,000	4,75,08,58	- 26,81,41
Amount surrendered during the year (March 1989)				27,20,000
Charged				
Original	..			
Supplementary	*30,000*	*30,000*	*25,023*	- *4,977*
Amount surrendered during the year				*Nil*

Notes and comments -

1. In view of the savings of Rs.26.81 lakhs in the voted grant, the supplementary grant of Rs.1,03.51 lakhs obtained in March 1989 proved excessive.

2. Rupees 27.20 lakhs were surrendered in March 1989, but the saving ultimately worked out to Rs.26.81 lakhs only.

3. Savings under this grant occurred in the preceding 3 years as indicated below:-

Year	*Savings*	
	Amount (in lakhs of rupees)	*Percentage*
1985-86	22.60	7 percent
1986-87	20.85	5 percent
1987-88	15.19	4 percent

4. Savings in the grant is the net result of savings and excess under various heads, the more important of which are mentioned in the succeeding notes.

5. Savings occurred mainly under -

Head	*Total grant*	*Actual Expenditure*	*Saving - Excess +*
	(in lakhs of rupees)		
(i) 2220.01.800.I.AA. Lumpsum provision for Dearness Allowance -			
O. 20.97			
R. - 20.97	..	..	..
(ii) 2220.01.800.I.AB. Lumpsum provision for Ex-gratia Payment -			
O. 6.12			
R. - 6.12	..	..	..

Head	Total grant	Actual Expenditure	Saving - Excess +
		(in lakhs of rupees)	
(iii) 3452.01.800.I.AC. Lumpsum provision for Dearness Allowance -			
O. 3.03			
R. - 3.03	..	..	..
(iv) 3452.01.800.I.AD. Lumpsum provision for Ex-gratia Payment-			
O. 0.88			
R. - 0.88	..	..	..

Withdrawal of the entire provision by reappropriation under items (i) to (iv) in March 1989 was attributed to provision for Dearness Allowance and Ex-gratia payment having been made under the appropriate heads. As such provision met by reappropriation under the respective heads was only Rs.7.46 lakhs, there was a saving of Rs.23.54 lakhs, under these two items of expenditure forming bulk of the overall saving of Rs.26.81 lakhs under the grant.

6. Savings also occurred under -

Head	Total grant	Actual Expenditure	Excess + Saving -
		(in lakhs of Rupees)	
(i) 2220.01.105.II.JB. Tamilnadu Films Division -			
O. 23.74			
R. - 23.07	0.67	0.65	- 0.02

Withdrawal of provision by reappropriation in March 1989 was based on the Government instructions to postpone the expenditure on the scheme.

Head		*Total grant*	*Actual Expenditure*	*Excess + Saving -*
			(in lakhs of Rupees)	
(ii) 3452.80.001.II.JA. Promotion and Publicity of Tourism.				
O.	10.00			
R. -	7.00	3.00	3.00	..

Withdrawal of provision by reappropriation was due to lesser sanction towards printing of folders.

7. Savings mentioned in notes 5 and 6 were partly offset by excess under -

Head		*Total grant*	*Actual Expenditure*	*Excess + Saving -*
			(in lakhs of Rupees)	
(i) 2220.01.105.I.AF. Tamilnadu Film Production and Film and Television Institute.				
O.	63.33			
S.	13.20			
R.	3.00	79.53	80.22	+ 0.69

Grant No.47 - Information, Tourism and Film Technology - *contd*.

Head		Total grant	Actual Expenditure	Excess + Saving -
			(in lakhs of rupees)	
(ii) 2220.60.110.I.AC. Printing and Publication of Tamil Arasu -				
O.	31.30			
S.	11.07			
R.	9.55	51.92	51.88	- 0.04
(iii) 2220.60.800.I.AW. Arangams -				
O.	12.00			
R.	3.39	15.39	15.33	- 0.06
(iv) 2220.60.800.I.AX. Memorials -				
O.	12.86			
R.	7.89	20.75	19.40	- 1.35
(v) 3452.80.001.I.AA. Tourist Bureau-				
O.	24.40			
S.	1.25			
R.	9.27	34.92	34.95	+ 0.03

Enhancement of provision under items (i), (ii) and (v) by supplementary grant is due to sanction of additional instalments of Dearness allowance and ex-gratia payments and increase of expenditure in Contingencies and other charges. Additional provision by reappropriation in March 1989 was for Deposit of maintenance charges

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for the memorials of Mahakavi Bharathi statue at New Delhi, Gandhi, Kamarajar and M.G. Ramachandran Memorials at Madras under item No.(iv) and printing of multi-coloured folders under item No.(v). For the remaining items (i) to (iii) reasons for additional provision made by reappropriation in March 1989 were not communicated (September 1990).

Grant No. 48 - Rural Industries

Major heads		Total grant or appropriation	Actual expenditure	Excess + Saving -
		Rs.	Rs.	Rs.
2059. Public Works				
2551. Hill Areas				
2851. Village and Small Industries				
2852. Industries				
2885. Other outlays on Industries and Minerals				
Voted				
Original	21,82,31,000			
Supple-mentary	78,36,000	22,60,67,000	21,64,12,371	- 96,54,629
Amount surrendered during the year (March 1989)				1,01,99,000
Charged				
Original	*3,000*			
Supple-mentary	*..*	*3,000*	*..*	*- 3,000*
Amount surrendered during the year (March 1989)				*3,000*

Notes and comments -

1. Rupees 1,01.99 lakhs in the voted grant were surrendered in March 1989; but the saving ultimately worked out to Rs. 96.55 lakhs only.

2. Saving in the voted grant was the net result of savings and excess under various heads, the more important of which are detailed in the succeeding notes.

3. Significant saving occurred under -

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakhs of rupees)		
(i)	2851.107.I.AA. Sericulture Development and Maintenance -				
	O.	1,51.10			
	R. -	84.72	66.38	66.40	+ 0.02
(ii)	2851.107.II.JQ. Sericulture Intensive Development Activities -				
	O.	87.98			
	R. -	67.06	20.92	20.70	- 0.22

Reduction of provision by reappropriation in March 1989 under items (i) and (ii) was attributed mainly towards reorganisation of Sericulture Department.

4. Excess occurred under -

Head		Total grant	Actual expenditure	Excess + Saving -
		(in lakhs of rupees)		
(i) 2852.80.001.I.AA. Headquarters -				
O.	95.63			
S.	0.01			
R.	63.78	1,59.42	1,64.85	+ 5.43

Enhancement of provision by reappropriation in March 1989 was attributed mainly towards payment of (i) enhanced Dearness Allowance and interim relief, (ii) enhanced rent, rates and taxes and (iii)subsidy to Electronic Corporation of Tamil Nadu.

Reasons for the final excess have not been communicated (September 1990).

(ii) 2851.107.II.KN. Establishment of Sericulture Extension and Development Centre -				
O.	5.46			
R.	51.85	57.31	57.38	+ 0.07

Increase in the provision by reappropriation in March 1989 was mainly due to payment of enhanced Dearness Allowance, interim relief and increased cost of travel expenses.

Grant No. 49 - Water Supply (All voted)

Major heads	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2215. Water Supply and Sanitation			
2551. Hill Areas			
Original 1,27,10,03,000			
Supplementary 6,21,77,000	1,33,31,80,000	89,48,23,257	- 43,83,56,743
Amount surrendered during the year (March 1989)			45,53,49,000

Notes and comments ..

1. In view of the saving of Rs.43,83.57 lakhs in the grant, the supplementary grant of Rs.6,21.76 lakhs obtained in November 1988 proved excessive.

2. Saving occurred under this grant also during the preceding three years as under:-

Year	*Saving* Amount (in lakhs of rupees)	*Percentage*
1985-86	47,29.04	37
1986-87	54,64.76	43
1987-88	33,40.64	24

3. Saving in the grant was the net result of savings and excess under various heads, the more important of which are detailed in the succeeding notes.

4. Bulk of the saving occurred under -

Head	*Total grant*	*Actual expenditure*	*Excess + Saving -*
		(in lakhs of rupees)	
(i) 2215.01.101.II.JI. Madras Water Supply Project -			
O. 10,07.00			
R. - 3,72.92	6,34.08	6,34.08	..

Specific reasons for the withdrawal of provision by reappropriation in March 1989 have not been communicated (September 1990).

(ii) 2215.01.101.II.JN. Capital grants to Andhra Pradesh for Tamil Nadu Krishna Water Supply Project -			
O. 30,00.00			
R.- 30,00.00	..	3.50	+ 3.50

Withdrawal of entire provision by reappropriation in March 1989 was due to non-payment of capital grants to Andhra Pradesh Government for the Project. Reasons for the final excess have not been communicated (September 1990).

Grant No. 49 - Water Supply (All voted) - *contd.*

Head	Total grant	Actual expenditure	Excess + Saving -
		(in lakhs of rupees)	
(iii) 2215.01.101.II.JR. Grants to TWAD Board for execution of World Bank assisted Water Supply Scheme to Small Towns -			
O. 16,84.57			
R.- 4,86.35	11,98.22	11,98.22	..

Withdrawal of provision by reappropriation in March 1989 was due to revision made in the programme of work finalised for the year 1988-89.

Head	Total grant	Actual expenditure	Excess + Saving -
(iv) 2215.01.102.III.SB. Accelerated Rural Water Supply Programme -			
O. 22,20.00			
R. - 3,56.00	18,64.00	18,64.00	..

Withdrawal of provision by reappropriation in March 1989 was based on reduced allotment of plan assistance by Government of India.

Head	Total grant	Actual expenditure	Excess + Saving -
(v) 2215.01.191.II.JP. Grants for Water Supply Schemes to Town Panchayats -			
O. 3,55.00			
R. - 2,11.02	1,43.98	1,43.98	..

Grant No. 49 - Water Supply (All voted) - *contd.*

Withdrawal of provision by reappropriation in March 1989 was due to non-approval of certain schemes and consequent restriction on sanction.

Head	Total grant	Actual expenditure	Excess + Saving -
		(in lakhs of rupees)	
(vi) 2215.02.107.II.JE. Madras Water Supply Project -			
O. 1,50.00			
R. - 58.25	91.75	91.75	..

Specific reasons for the withdrawal of provision by reappropriation in March 1989 have not been communicated (September 1990).

5. Excess occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
		(in lakhs of rupees)	
(i) 2215.01.101.I.AA. Maintenance of Water Supply Scheme for Defence Project at Avadi -			
O. 12.00			
R. 37.20	49.20	49.20	..

Grant No. 49 - Water Supply (All voted) - *contd.*

Head		Total grant	Actual expenditure	Excess + Saving -
		(in lakhs of rupees)		
(ii) 2215.01.101.I.AC. Tuticorin Harbour Project 20 mg. Water Supply Scheme -				
O.	30.00			
R.	30.00	60.00	60.00	..

Enhancement of provision by reappropriation in March 1989 under items (i) and (ii) was due to sanction of expenditure towards the payment of grants to TWAD Board.

(iii) 2215.01.102.II.JR. Grants to Tamil Nadu Water Supply and Drainage Board for repayment of loans and interest to LIC for Rural Water Supply -				
O.	3,65.93			
R.	92.87	4,58.80	4,58.80	..

Enhancement of provision by reappropriation in March 1989 was towards increase in expenditure for repayment of loans and interest to L.I.C.

6. The final saving under 1 (a) and 2 (a) below was due to re-classification of expenditure under items 1 (b) and 2 (b). The with-drawal of provision by reappropriation in both the cases was stated to

Grant No. 49 - Water Supply (All voted) - *concld.*

be based on the actual requirements. However, in view of the final net excess in both the cases, the withdrawals proved unwarranted and indicate lack of adequate control over expenditure.

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(i)(a) 2215.01.102.II.JE. Grants to Panchayat Unions for drought affected areas - S. 3,58.17 R. - 1,37.90	2,20.27	..	- 2,20.27
(i)(b) 2215.01.191.II.JE. Grants to Panchayat Unions for drought affected areas -	..	3,63.12	+ 3,63.12
(ii)(a) 2215.01.102.II.JS. Grants to Town Panchayat for water supply in drought affected areas - S. 60.21 R. - 19.00	41.21	..	- 41.21
(ii)(b) 2215.01.191.II.JS. Grants to Town Panchayats for Water Supply in drought affected areas -	..	59.01	+ 59.01

Grant No. 50 - Capital Outlay on Agriculture

Major heads	*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
	Rs.	Rs.	Rs.
4401. Capital Outlay on Crop Husbandry			
4402. Capital Outlay on Soil and Water Conservation			
4408. Capital Outlay on Food Storage and Warehousing			
4415. Capital Outlay on Agricultural Research and Education			
4435. Capital Outlay on Other Agricultural Programmes			
4702. Capital Outlay on Minor Irrigation			
5054. Capital Outlay on Roads and Bridges			
Voted			
Original 3,91,37,000			
Supplementary 2,24,31,000	6,15,68,000	5,31,75,922	- 83,92,078
Amount surrendered during the year (March 1989)			53,64,000

Major heads		*Total grant or appropriation* Rs.	*Actual expenditure* Rs.	*Excess + Saving -* Rs.
Charged				
Original	*1,000*			
Supple-mentary	..	*1,000*	..	- *1,000*
Amount surrendered during the year (March 1989)				*1,000*

Notes and comments -

1. Rupees 53.64 lakhs were surrendered in the voted grant in March 1989; but the saving ultimately worked out to Rs. 83.92 lakhs.

2. Saving in the voted grant was the net result of savings and excess under various heads, the more important of which are mentioned in the succeeding notes.

3. Savings occurred under -

	Head	*Total grant*	*Actual expenditure*	*Excess + Saving*
		(in lakhs of rupees		)
(i)	4401.103.II.JA. Establishment of State Seed Farms -			
	O. 31.65			
	R. - 19.03	12.62	11.78	- 0.84

Specific reasons for withdrawal of provision by reappropriation have not been communicated (September 1990).

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(ii) 4401.103.II.JG. Opening of Oil Seeds Farms -			
O. 40.00			
R. - 24.87	15.13	9.57	- 5.56

Reduction of provision by reappropriation in March 1989 was mainly due to restriction of funds on the construction of 5 oil seeds godowns by Government during the year.

Reasons for the final saving have not been communicated (September 1990).

Head	Total grant	Actual expenditure	Excess + Saving -
(iii) 4401.800.II.JC. Training of Farm Women in Agriculture with the Assistance of DANIDA -			
O. 81.00			
S. 23.32			
R. - 8.34	95.98	66.24	- 29.74

Supplementary grant obtained in March 1989 was towards Training of Farm Women in Agriculture with the assistance of DANIDA.

Reduction of provision by reappropriation in March 1989 was due to non-completion of Civil work by the Public Works Department.

Reasons for the final saving have not been communicated (September 1990).

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
		(in lakhs of rupees)		
(iv)(a)4402.800.VI.UA. Schemes for strengthening of Ground Water Organisation -				
O.	0.01			
S.	1,94.99			
R. -	19.30	1,75.70	..	- 1,75.70
(iv)(b)4702.102.VI.UA. Scheme for strengthening of Ground Water Organisation -		..	1,75.70	+ 1,75.70

Supplementary grant obtained in March 1989 under item (iv)(a) was towards expenditure for strengthening of Ground Water Organisation.

Reduction of provision by reappropriation in March 1989 was due to non-settlement of amount towards purchase of machineries.

Reasons for the final saving under item (iv)(a) and final excess under item (iv)(b) was due to change in classification of expenditure. The excess does not need regularisation as provision is already available under major head "4402".

4. Saving mentioned above was counterbalanced by excess under -

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakhs of rupees	)	
(i)	4401.103.II.JB. Seed Processing Units -				
	O.	7.01			
	R.	7.46	14.47	13.72	- 0.75

Additional provision by reappropriation in March 1989 was due to completion of spill over works in seed Processing units at Vamban, Sakkottai, Kallakurichi and Mettur and for payment of cost of elevators to the Institutions.

(ii)	4401.103.II.JC. Seed Testing Laboratory -				
	O.	0.01			
	R.	6.21	6.22	9.88	+ 3.66

Enhancement of provision by reappropriation in March 1989 was due to settlement of bills on completion of construction work of Seed Testing Laboratory at Madurai.

Grant No. 50 - Capital Outlay on Agriculture - *concld.*

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
		(in lakhs of rupees		)
(iii)(a)4402.800.II.JA. Equipment for Tube Wells -				
O.	0.01			
R.	9.16	9.17	..	- 9.17
(iii)(b)4702.102.II.JB. Equipment for Tube Wells -		..	9.46	+ 9.46

Additional provision by reappropriation in March 1989 under item (iii)(a) was towards final settlement of bills for purchase of three 'Invell' drills in previous year.

Grant No. 51 - Capital Outlay on Industrial Development

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		Rs.	Rs.	Rs.
4425. Capital Outlay on Co-operation				
4851. Capital Outlay on Village and Small Industries				
4853. Capital Outlay on Non-Ferrous Mining and Metallurgical Industries				
4859. Capital Outlay on Telecommunication and Electronic Industries				
4860. Capital Outlay on Consumer Industries				
4875. Capital Outlay on Other Industries				
5465. Investments in General Financial and Trading Institutions				
Voted				
Original	13,93,37,000			
Supple-mentary	4,15,85,000	18,09,22,000	16,74,06,114	- 1,35,15,886
Amount surrendered during the year (March 1989)				1,34,19,000

Grant No. 51 - Capital Outlay on Industrial Development -*contd.*

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		Rs.	Rs.	Rs.
Charged				
Original	*1,000*			
Supplementary	..	*1,000*	..	- *1,000*
Amount surrendered during the year (March 1989)				*1,000*

Notes and comments -

In view of the saving of Rs. 1,35.16 lakhs in the voted grant, the supplementary grant of Rs. 4,15.83 lakhs obtained in November 1988 proved excessive.

2. Saving in the voted grant was the net result of savings and excess under various heads, the most important of which are mentioned in the succeeding notes.

3. Savings occurred under -

	Head	Total grant	Actual expenditure	Excess + Saving -
		(in lakhs of rupees		)
(i)	4859.02.190.II.JA. State Participation in the Share Capital of the Electrical and Electronic Corporation -			
	O. 2,00.00			
	S. 13.00			
	R. - 76.87	1,36.13	1,36.13	..

Supplementary grant obtained in November 1988 was due to conversion of Ways and Means Advance and the loan amount as share capital to Electronics Corporation of Tamil Nadu Limited.

Withdrawal of provision by reappropriation in March 1989 was due to restriction in the sanction of share capital assistance to ELCOT.

	Head	Total grant	Actual expenditure	Excess + Saving -
(ii)	4860.04.190.II.JC. Assistance towards the Share Capital for Co-operative Sugar Mills -			
	O. 5,00.00			
	R. - 1,23.25	3,76.75	3,76.74	- 0.01

Withdrawal of provision by reappropriation in March 1989 was due to restriction in the sanction of share capital assistance to Co-operative Sugar Mills.

Head		Total grant	Actual expenditure	Excess + Saving -
		(in lakhs of rupees)		
(iii) 4853.01.190.II.JF. Share Capital Assistance to Tamil Nadu Mineral Development Corporation Limited -				
O.	55.00			
R. -	55.00	..	..	..

Reasons for the withdrawal of the entire provision have not been communicated (September 1990).

4. Excess occurred under -

Head		Total grant	Actual expenditure	Excess + Saving -
		(in lakhs of rupees)		
(i) 4860.01.190.II.JH. Share Capital Assistance to Bharathi Co-operative Spinning Mills -				
S.	0.01			
R.	12.49	12.50	12.50	..

Supplementary grant obtained in March 1989 and additional provision made by reappropriation in March 1989 were for conversion of interest subsidy as share capital contribution to the Bharathi Co-operative Spinning Mills, Ettayapuram.

Head			*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakhs of rupees		)
(ii)	4860.03.190.II.JK. Share Capital Assistance to Tamil Nadu Leather Development Corporation -				
	O.	0.01			
	S.	0.01			
	R.	99.98	1,00.00	1,00.00	..

Supplementary grant and additional provision made by reappropriation in March 1989 were for conversion of the Ways and Means Advance as ordinary share capital.

Grant No. 52 - Capital Outlay on Irrigation

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		Rs.	Rs.	Rs.
4215. Capital Outlay on Water Supply and Sanitation				
4402. Capital Outlay on Soil and Water Conservation				
4701. Capital Outlay on Major and Medium Irrigation				
4711. Capital Outlay on Flood Control Projects				
5056. Capital Outlay on Inland Water Transport				
5075. Capital Outlay on Other Transport Services				
Voted				
Original	57,15,90,000			
Supple-mentary	5,70,25,000	62,86,15,000	54,32,15,714	-8,53,99,286
Amount surrendered during the year				Nil

Grant No.52 - Capital Outlay on Irrigation - *contd.*

Major heads		Total grant or appropriation	Actual expenditure	Excess + Saving -
		Rs.	Rs.	Rs.
Charged				
Original	..			
Supplementary	*1,35,000*	*1,35,000*	*14,220*	*- 1,20,780*
Amount surrendered during the year				*Nil*

Notes and comments -

1. In view of the saving in the voted grant, the supplementary provision of Rs.187.25 lakhs obtained in March 1989 proved unnecessary.

2. Saving occurred under -

Head	Total grant	Actual Expenditure	Excess + Saving -
		(in lakhs of rupees)	
(i) 4701.80.800.II.JJ. Add - Percentage Charges for Establishment transferred from Major head "2059. Public Works" -			
O. 7,88.79	7,88.79	1,55.37	- 6,33.42

Saving of Rs.77.08 lakhs was due to adjustment of percentage charges for establishment under the respective project minor heads. Reasons for the balance saving have not been communicated (September 1990).

Grant No.52 - Capital Outlay on Irrigation - *contd.*

	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(ii) 4701.03.243.II.JC. Canals -			
O. 2,82.51			
R. - 2,11.63	70.88	83.07	+ 12.19

Specific reasons for withdrawal of provision by reappropriation and for the final excess have not been communicated (September 1990).

	Total grant	Actual expenditure	Excess + Saving -
(iii) 4701.01.202.II.JA. Canals -			
O. 4,12.22			
R. - 1,88.37	2,23.85	2,29.60	+ 5.75

Withdrawal of provision by reappropriation in March 1989 was due to non-supply of cement for casting cement slabs. Reasons for the final excess have not been communicated (September 1990).

	Total grant	Actual expenditure	Excess + Saving -
(iv) 4701.01.201.II.JB. Dam and Appurtenant Works -			
O. 1,62.13			
R. - 1,55.19	6.94	6.15	- 0.79

The saving of nearly 96 percent of the original provision under this head was mainly due to non-finalisation of tender due to Court Stay orders and non-execution of the work of Baby dam and earthen bund work, for want of concurrence from the Government of Kerala for the execution of works under Periyar Project.

Head	*Total grant*	*Actual expenditure*	*Excess +* *Saving -*
	(in lakhs of rupees)		
(v) 4701.03.241.II.JF. Reservoir -			
O. 2,02.99			
R. - 1,37.13	65.86	53.25	- 12.61

Withdrawal of provision by reappropriation in October 1988/ March 1989 was mainly due to delay in the execution of foundation excavation work in different reaches on account of civil suit filed in the High Court by the Contractor whose agreement for the work was terminated by the department for the slow progress of work (Rs.75 lakhs) and delay in completing concrete and masonry work (Rs. 63 lakhs). Reasons for the final saving have not been communicated (September 1990).

(vi) 4701.03.242.II.JB. Canals -			
O. 1,41.05			
R. - 90.68	50.37	50.75	+ 0.38

Reduction of provision by reappropriation in March 1989 was attributed mainly towards delay in acquisition of land (Rs. 70.23 lakhs) and partial completion of weirs and partial manufacture of automatic falling shutters (Rs. 11.80 lakhs).

Head	*Total grant*	*Actual expenditure*	*Excess + Saving -*
	(in lakhs of rupees)		
(vii) 4701.01.209.II.JB. Dam and Appurtenant Works -			
O. 1,99.46			
R. - 51.46	1,48.00	1,36.72	- 11.28

Withdrawal of provision by reappropriation in March 1989 was mainly attributed to non-shifting of telephone line at Orathapalayam and non-execution of certain works. Reasons for the final saving have not been communicated (September 1990).

(viii) 4711.01.800.II.JD. Add-Percentage charges for Establishment transferred from Major head "2059.Public Works" -			
O. 53.90	53.90	..	- 53.90

Saving was partly due to adjustment of percentage charges for establishment (Rs.0.71 lakh) under the respective project minor heads. Reasons for the balance saving of Rs. 53.19 lakhs have not been communicated (September 1990).

Grant No.52 - Capital Outlay on Irrigation - *contd.*

	Head	Total grant	Actual expenditure	Excess + Saving -
		(in lakhs of rupees)		
(ix)	4701.03.204.II.JI. Distributaries -			
	O. 63.28			
	R. - 48.58	14.70	11.13	- 3.57

Withdrawal of provision by reappropriation in March 1989 was due to non-execution of certain works on account of delay in acquisition of lands. Reasons for the final saving have not been communicated (September 1990).

3. Excess occurred under -

	Head	Total grant	Actual expenditure	Excess + Saving -
		(in lakhs of rupees)		
(i)	4215.01.101.II.JA. Water Supply to Madras City from Krishna River-			
	O. 64.18			
	R. 2,94.84	3,59.02	3,27.19	- 31.83

Enhancement of provision by reappropriation in March 1989 was mainly for the purchase of machinery to execute urgent works (Rs. 2,84.25 lakhs) and payment of enhanced dearness allowance, ex-gratia and interim relief (Rs.7.68 lakhs). Reasons for the final saving (Rs. 31.83 lakhs) have not been communicated (September 1990).

Grant No.52 - Capital Outlay on Irrigation - *contd.*

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(ii) 4701.01.207.II.JD. Direction and Administration -			
O. 1,73.09			
R. 1,55.67	3,28.76	3,33.94	+ 5.18

Enhancement of provision by reappropriation in March 1989 was mainly for the payment of enhanced dearness allowance, interim relief and ex-gratia and continuance of Farm Development Works beyond 1987-88. Reasons for the final excess have not been communicated (September 1990).

Head	Total grant	Actual expenditure	Excess + Saving -
(iii) 4701.01.207.II.JC. Distributaries -			
O. 2,34.63			
R. 95.40	3,30.03	3,60.09	+ 30.06

Increase in provision by reappropriation in March 1989 was mainly for carrying out works relating to (i) reshaping and improvement of Tanks, (ii) surveying and levelling operations for new works and (iii) construction of road culverts, pipe culverts, well syphons, outlet arm regulators and bridges. Reasons for the final excess have not been communicated (September 1990).

Grant No.52 - Capital Outlay on Irrigation - *contd.*

Head	*Total grant*	*Actual expenditure*	*Excess + Saving -*
	(in lakhs of rupees)		
(iv) 4701.80.001.I.AC. Public Works -			
O. 1,99.23			
R. 27.71	2,26.94	2,81.55	+ 54.61

Enhancement of provision by reappropriation in March 1989 was mainly due to payment of enhanced dearness allowance, interim relief and ex-gratia and increased cost of special repairs to heavy earth moving machinery which was partly counter balanced by saving mainly on account of non-procurement of spares for carrying out special repairs to Komatsh Dozer and lorry. Reasons for the final excess have not been communicated (September 1990).

(v) 4701.03.204.II.JD. Spillway -			
O. 86.64			
R. 20.00	1,06.64	1,40.89	+ 34.25

Increase in provision by reappropriation in March 1989 was attributed to completion of balance works of I stage of eleven reaches and cost of radial shutters. Reasons for the final excess have not been communicated (September 1990).

4. *Suspense* - The nature of suspense transactions has been explained below the Appropriation Accounts of Grant No. 36 - Irrigation. An analysis of the suspense transactions accounted for in this grant during 1988-89 is given below together with opening and closing balances under different heads.

Head	*Balance on 1st April 1988*	*Debits during 1988-89*	*Credits during 1988-89*	*Balance On 31st March 1989*
	(in lakhs of rupees)			
4215. Capital Outlay on Water Supply and Sanitation - Suspense - Stock	- 5.03	25.25	22.64	- 2.42 (a)
Miscellaneous Works Advances -	-21.31	- 3.39	..	-24.70 (a)
Total	-26.34	21.86	22.64	-27.12
4701. Capital Outlay on Major and Medium Irrigation - Commercial -				
1. Purchases	0.02	..	..	0.02 (b)
2. Stock	2,78.97	5,85.71	6,16.77	2,47.91
3. Miscellaneous Works Advances	2,51.56	27.27	1,01.46	1,77.37
4. Workshop suspense	8.23	..	..	8.23
Total	5,38.78	6,12.98	7,18.23	4,33.53

Grant No.52 - Capital Outlay on Irrigation - *concld.*

Head	*Balance on 1st April 1988*	*Debits during 1988-89*	*Credits during 1988-89*	*Balance on 31st March 1989*
	(in lakhs of rupees)			
Non-Commercial -				
1. Purchases	- 9.89	..	..	- 9.89
2. Stock	7.94	42.42	46.88	3.48
3. Miscellaneous Works Advances	- 3.65	1,54.21	2,16.42	- 65.86 (a)
4. Workshop Suspense	0.46	..	..	0.46
Total	- 5.14	1,96.63	2,63.30	- 71.81
4711. Capital Outlay on Flood Control Projects -				
1. Stock	17.49	22.20	24.06	15.63
2. Miscellaneous Works Advances	0.11	..	0.28	- 0.17 (a)
Total	17.60	22.20	24.34	15.46

(a) Minus balance is under examination.

(b) Plus balance is under examination.

Grant No. 53 - Capital Outlay on Public Works - Buildings

Major heads	*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
	Rs.	Rs.	Rs.
4059. Capital Outlay on Public Works			
4070. Capital Outlay on Other Administrative Services			
4202. Capital Outlay on Education, Sports, Art and Culture			
4210. Capital Outlay on Medical and Public Health			
4211. Capital Outlay on Family Welfare			
4216. Capital Outlay on Housing			
4220. Capital Outlay on Information and Publicity			
4225. Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes			
4235. Capital Outlay on Social Security and Welfare			
4236. Capital Outlay on Nutrition			
4401. Capital Outlay on Crop Husbandry			

Grant No. 53 - Capital Outlay on Public Works - Buildings - *contd.*

Major heads	*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
	Rs.	Rs.	Rs.
4402. Capital Outlay on Soil and Water Conservation			
4403. Capital Outlay on Animal Husbandry			
4406. Capital Outlay on Forestry and Wild Life			
4415. Capital Outlay on Agricultural Research and Education			
4435. Capital Outlay on Other Agricultural Programmes			
4515. Capital Outlay on Other Rural Development Programmes			
4551. Capital Outlay on Hill Areas			
4575. Capital Outlay on other Special Areas Programmes			
5452. Capital Outlay on Tourism			

Grant No. 53 - Capital Outlay on Public Works - Buildings - *contd.*

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		Rs.	Rs.	Rs.
Voted				
Original	45,67,39,000			
Supplementary	32,02,000	45,99,41,000	31,38,05,896	- 14,61,35,104
Amount surrendered during the year (March 1989)				9,66,60,000
Charged				
Original	*4,01,000*			
Supplementary	..	*4,01,000*	*2,36,973*	*- 1,64,027*
Amount surrendered during the year (March 1989)				*1,64,000*

Notes and comments -

1. In view of large saving in the voted grant, the supplementary provision obtained in March 1989 proved wholly unnecessary.

2. Saving in the voted grant was 32 per cent of the total provision. As against the saving of Rs.14,61.35 lakhs in the grant, Rs.9,66.60 lakhs only were surrendered in March 1989.

3. Saving occurred persistently in the voted grant during the preceding nine years as under:-

Year	*Saving*	
	Amount (in lakhs of rupees)	*Percentage*
1979-80	2,26.24	17
1980-81	1,15.04	7
1981-82	7,79.86	23
1982-83	6,79.80	18
1983-84	6,77.95	16
1984-85	14,82.91	30
1985-86	10,47.94	30
1986-87	11,78.28	25
1987-88	18,64.85	32

4. Saving in the voted grant was the net result of savings and excess under various heads, the more important of which are mentioned in the succeeding notes.

5. Saving occurred under -

Head	*Total grant*	*Actual expenditure*	*Excess + Saving -*
	(in lakhs of rupees)		
(i) 4202.01.202.II.JA. Buildings -			
O. 4,31.71			
R. - 2,69.02	1,62.69	1,67.30	+ 4.61

Reduction of provision by reappropriation in March 1989 was partly attributed towards transfer of provision to '4202.01.202.II.JC' (Rs.2,00.00 lakhs) and non-receipt of administrative sanction.

Reasons for the final excess have not been communicated (September 1990).

Head	*Total grant*	*Actual expenditure*	*Excess + Saving -*
	(in lakhs of rupees)		
(ii) 4210.03.105.II.JA. Buildings -			
O. 4,50.15			
S. 21.96			
R. - 61.03	4,11.08	3,13.26	- 97.82

Supplementary provision was obtained in November 1988 for the payment of cost of land and interest thereon.

Withdrawal of provision by reappropriation in March 1989 was attributed mainly towards non-availability of site and non-receipt of administrative/revised administrative sanctions (Rs.1,91.30 lakhs) which was partly offset by increase in expenditure (Rs.1,30.27 lakhs) for which reasons have not been specified. Reasons for the final saving have not been communicated (September 1990).

(iii) 4210.04.200.II.JU. Buildings -			
O. 1,72.21			
R. - 1,30.37	41.84	26.67	- 15.17

Reduction of provision by reappropriation in March 1989 was due to non-execution of building work. Reasons for the final saving have not been communicated (September 1990).

Head	*Total grant*	*Actual expenditure*	*Excess + Saving -*
	(in lakhs of rupees)		
(iv) 4210.02.103.VI.UA. Buildings -			
O. 1,26.96			
R. - 85.85	41.11	21.76	- 19.35

Withdrawal of provision by reappropriation in March 1989 was attributed mainly towards non-availability of site and non-receipt of administrative/revised administrative sanction. Reasons for the final saving have not been communicated (September 1990).

(v) 4059.01.800.II.JA. *Add* - Percentage Charges for Establishment transferred from Major head "2059. Public Works" -			
O. 2,80.97	2,80.97	1,90.95	- 90.02

Reasons for the final saving have not been communicated (September 1990).

(vi) 4059.01.101.II.JJ. Public Works -			
O. 1,51.97			
R. - 74.46	77.51	63.90	- 13.61

Reduction of provision by reappropriation in March 1989 was mainly due to non-receipt of administrative/revised administrative sanction. Specific reasons for the final saving have not been communicated (September 1990).

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
		(in lakhs of rupees)		
(vii) 4059.01.101.II.JN. Commercial Taxes -				
O.	1,17.20			
R. -	72.53	44.67	35.71	- 8.96

Withdrawal of provision by reappropriation in March 1989 was for (i) non-availability of site and non-receipt of administrative/revised administrative sanction (Rs.69.59 lakhs) and (ii) non-settlement of agency (Rs.2.94 lakhs).

Reasons for the final saving have not been communicated (September 1990).

(viii) 4210.01.110.II.JA. Buildings -				
O.	1,78.57			
R. -	33.73	1,44.84	99.25	- 45.59

Reduction of provision by reappropriation in March 1989 was attributed to non-execution of work (Rs.52.36 lakhs) which was partly offset by additional provision of Rs.18.63 lakhs by reappropriation in March 1989 for which specific reasons have not been communicated. Reasons

for the final saving have not been communicated (September 1990).

Head	*Total grant*	*Actual expenditure*	*Excess + Saving -*
	(in lakhs of rupees)		
(ix) 4210.02.103.II.JA. Buildings -			
O. 69.30			
R. - 64.62	4.68	7.19	+ 2.51

Reduction of provision by reappropriation in March 1989 was attributed to non-availability of site for the buildings.

Reasons for the final excess have not been communicated (September 1990).

(x) 4210.80.800.I.AA. *Add* - Percentage charges for Establishment transferred from Major Head "2059. Public Works" -			
O. 53.14	53.14	..	- 53.14

Reasons for the final saving have not been communicated (September 1990).

(xi) 4059.01.101.II.JC. Land Revenue -			
O. 5,05.79			
S. 5.00			
R. - 93.80	4,16.99	4,66.54	+ 49.55

Reduction of provision by reappropriation in March 1989 was mainly due to non-receipt of administrative/revised administrative sanction.

Reasons for the final excess have not been communicated (September 1990).

Head	*Total grant*	*Actual expenditure*	*Excess + Saving -*
	(in lakhs of rupees)		
(xii) 4211.102.III.SA. Buildings -			
O. 85.95			
R. - 29.03	56.92	41.91	- 15.01

Reasons for the withdrawal of provision by reappropriation in March 1989 and for the final saving have not been communicated (September 1990).

6. Excess occurred under -

Head	*Total grant*	*Actual expenditure*	*Excess + Saving -*
	(in lakhs of rupees)		
(i) 4202.01.202.III.SW. National Policy on Education - District Institute of Education Training-Buildings -			
S. 0.01			
R. 1,52.13	1,52.14	1,25.08	- 27.06

Enhancement of provision by reappropriation in March 1989 was mainly for the construction of building, laboratory, staff quarters and hostel.

Reasons for the final saving have not been communicated (September 1990).

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(ii) 4202.01.202.II.JC. Buildings -			
R. 1,25.83	1,25.83	1,18.45	- 7.38

Provision made by reappropriation in March 1989 was mainly for taking up the work of construction of new class rooms for Government High Schools.

Reasons for the final saving have not been communicated (September 1990).

Grant No. 54 - Capital Outlay on Roads and Bridges

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
4059. Capital Outlay on Public Works			
4202. Capital Outlay on Education, Sports, Art and Culture			
4211. Capital Outlay on Family Welfare			
4216. Capital Outlay on Housing			
4402. Capital Outlay on Soil and Water Conservation			
4406. Capital Outlay on Forestry and Wildlife			
4515. Capital Outlay on other Rural Development Programmes			
4551. Capital Outlay on Hill Areas			
5054. Capital Outlay on Roads and Bridges			
Voted			
Original 43,14,39,000			
Supplementary ..	43,14,39,000	36,59,89,298	- 6,54,49,702
Amount surrendered during the year (March 1989)			9,24,53,000

Major heads		*Total grant or appropriation* Rs.	*Actual expenditure* Rs.	*Excess + Saving -* Rs.
Charged				
Original	*1,000*			
Supple-mentary	..	*1,000*	..	- *1,000*
Amount surrendered during the year (March 1989)				*1,000*

Notes and comments -

1. Rupees 9,24.53 lakhs were surrendered in the voted grant in March 1989; but the saving ultimately worked out to Rs. 6,54.50 lakhs only.

2. Saving occurred under this grant also during the preceding two years as under:

Year	*Saving*	
	Amount (in lakhs of rupees)	*Percentage*
1986-87	54.18	2
1987-88	2,47.27	7

3. Bulk of the saving occurred under -

Head	*Total grant*	*Actual expenditure*	*Excess + Saving -*
	(in lakhs of rupees		)
(i) 5054.80.800.II.JN. Lumpsum provision for Road Works under Tamil Nadu Urban Development Project -			
O. 5,00.00			
R. - 3,15.97	1,84.03	1,65.64	- 18.39

Withdrawal of provision by reappropriation in March 1989 was attributed to non-settlement of tenders and delayed receipt of Railway proposals. Reasons for the final saving have not been communicated (September 1990).

(ii) 5054.04.800.II.JA. Major District Roads -			
O. 5,47.98			
R. - 1,40.46	4,07.52	4,06.69	- 0.83

Withdrawal of provision by reappropriation in March 1989 was due to non-settlement of agreement and non-execution of certain works for want of finalisation of estimate and tender involving acquisition of land for forming ring roads around Madurai and Hozur and a bridge in Polur-Chengam Road. Reasons for the final saving have not been communicated (September 1990).

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(iii) 5054.04.800.II.JC. District and Other Roads -			
O. 4,54.69			
R. - 1,13.04	3,41.65	3,42.39	+ 0.74

Withdrawal of provision by reappropriation in March 1989 was due to the Government's decision to reduce the expenditure on "Improvements to Bus route roads" and "Road Roko" works.

Head	Total grant	Actual expenditure	Excess + Saving -
(iv) 5054.03.337.II.JA. Original Works -			
O. 4,39.19			
R. - 1,08.31	3,30.88	3,31.54	+ 0.66

Withdrawal of provision by reappropriation in March 1989 was mainly due to the Government's decision to reduce the expenditure on certain works.

4. Saving also occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(i) 5054.80.800.II.JJ. Construction of over and under Bridges in lieu of existing Level Crossings -			
O. 2,02.25			
R. - 72.10	1,30.15	1,30.28	+ 0.13

Withdrawal of provision by reappropriation in March 1989 was mainly due to non-finalisation of land acquisition for the construction of road under bridge near St. Thomas Mount Railway Station and also non-finalisation of tender in respect of the work of construction of over bridge in North Beach Road.

Head		*Total grant*	*Actual expenditure*	*Excess +* *Saving -*
		(in lakhs of rupees)		
(ii) 5054.04.800.II.JD. Other Roads -				
O.	2,44.93			
R. -	62.71	1,82.22	1,82.27	+ 0.05

Withdrawal of provision by reappropriation in March 1989 was due to non-finalisation of Land acquisition cases, contract and estimates in respect of certain works.

(iii) 5054.80.796.II.JA. Formation of Roads in Tribal Areas -				
O.	1,56.41			
R. -	46.31	1,10.10	1,10.56	+ 0.46
(iv)5054.80.800.II.JG. Road Works under the World Bank Project -				
O.	74.98			
R. -	35.76	39.22	39.19	- 0.03

Withdrawal of provision under items (iii) and (iv) by reappropriation in March 1989 was attributed to non-settlement of tenders.

5. Savings mentioned under notes 3 and 4 were partly counterbalanced by excess under -

	Head	*Total grant*	*Actual expenditure*	*Excess + Saving -*
		(in lakhs of rupees		)
(i)	5054.80.800.II.JE. *Add* - Percentage charges for Establishment transferred from Major head "3054. Roads and Bridges" -			
	O. 3,51.74	3,51.74	5,78.40	+ 2,26.66
(ii)	5054.80.800.II.JF. *Add* - Percentage charges for Machinery and Equipment transferred from "3054. Roads and Bridges" -			
	O. 97.93	97.93	1,43.94	+ 46.01

Reasons for the final excess under items (i) and (ii) have not been communicated (September 1990).

Grant No. 55 - Capital Outlay on Road Transport Services and Shipping
(All voted)

Major heads		*Total grant*	*Actual expenditure*	*Excess + Saving -*
		Rs.	Rs.	Rs.
4070. Capital Outlay on Other Administrative Services				
4216. Capital Outlay on Housing				
5051. Capital Outlay on Ports and Light Houses				
5052. Capital Outlay on Shipping				
5055. Capital Outlay on Road Transport				
Original	60,24,000			
Supplementary	2,67,28,000	3,27,52,000	3,23,64,155	- 3,87,845
Amount surrendered during the year (March 1989)				1,22,000

Grant No. 56 - Capital Outlay on Forests (All voted)

Major heads		Total grant	Actual expenditure	Excess + Saving −
		Rs.	Rs.	Rs.
4402. Capital outlay on Soil and Water conservation				
4406. Capital Outlay on Forestry and Wild Life				
4407. Capital Outlay on Plantations				
4415. Capital Outlay on Agricultural Research and Education				
4551. Capital Outlay on Hill Areas				
Original	24,10,42,000			
Supplementary	11,03,000	24,21,45,000	23,67,41,781	-54,03,219
Amount surrendred during the year (March 1989)				46,04,000

Notes and comments -

1. In view of the saving of Rs.54.03 lakhs in the grant, the supplementary grant of Rs.11.03 lakhs obtained in November 1988 and March 1989 proved unnecessary.

2. Saving occurred persistently in this grant also during the preceding three years as under -

Grant No.56 - Capital Outlay on Forests (All Voted) - *contd.*

Year	*Saving*	
	Amount (in lakhs of rupees)	*Percentage*
1985-86	1,49.66	9
1986-87	87.03	5
1987-88	2,37.20	10

3. Bulk of the saving occurred under -

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakhs of rupees)	
(i) 4406.01.102.II.JE. Raising of Fire-wood and Fodder Plantation under the Scheme of National Wasteland Development-				
O.	1,02.90			
R. -	87.70	15.20	34.63	+ 19.43
(ii) 4551.60.106.II.JE. Forestry Programme including Communication under Hill Area Development Programme-				
O.	1,40.00			
R. -	39.85	1,00.15	1,07.72	+ 7.57

Specific reasons for the withdrawal of provision by

reappropriation in March 1989 for the items (i) and (ii) and for the final excess have not been communicated (September 1990).

Head		Total grant	Actual expenditure	Excess + Saving -
		(in lakhs of rupees		)
(iii) 4406.01.102.II.JE. SIDA aided Social Forestry-				
O.	9,58.00	9,58.00	9,28.01	- 29.99

Reasons for the final saving have not been communicated (September 1990).

4. Saving also occurred under -

Head		Total grant	Actual expenditure	Excess + Saving -
		(in lakhs of rupees		)
(i) 4406.01.070.II.JA. Communications -				
O.	52.45			
R. -	18.49	33.96	32.15	- 1.81
(ii) 4406.02.110.VI.UG. Scheme for Development of Mundanthurai Wildlife Sanctuary-				
O.	17.50			
R. -	15.79	1.71	1.93	+ 0.22

Specific reasons for the withdrawal of the provision by reappropriation in March 1989 have not been communicated (September 1990).

Grant No.56 - Capital Outlay on Forests (All voted)-*contd.*

Head		Total grant	Actual expenditure	Excess + Saving -
			(in lakhs of rupees)	
(iii) 4406.01.796.II.JE. Provision of foot-path with steps from Arappalleswarar Temple to Akhasa Gangai in Kolli Hills-				
O.	11.00			
R. -	11.00	..	..	..

Withdrawal of provision by reappropriation in March 1989 was due to non-sanction of the estimate.

Head		Total grant	Actual expenditure	Excess + Saving -
(iv) 4406.02.110.VI.UC. Creation of Sanctuary for Lion-Tailed Macaque at Kalakadu -				
O.	16.50			
R. -	10.05	6.45	5.96	- 0.49

Specific reasons for the withdrawal of provision by reappropriation in March 1989 have not been communicated (September 1990).

Head		Total grant	Actual expenditure	Excess + Saving -
(v) 4551.60.106.II.JG. Establishment of Gene Pool-				
O.	10.00			
R. -	10.00	..	..	..

Specific reasons for the withdrawal of entire provision by reappropriation in March 1989 have not been communicated (September 1990).

5. In respect of the heads mentioned below the saving under item (a) and excess under item (b) are due to re-classification of expenditure to conform to revised pattern of classificaton.

Head		Total grant	Actual expenditure	Excess + Saving -
		(in lakhs of rupees)		
(a) 4406.01.101.II.JB. Nature Conservation (Preservation of Wild life)-				
O.	47.00			
R. -	10.62	36.38	..	- 36.38
(b) 4406.02.110.II.JA. Nature Conservation (Preservation of Wild life)-		..	32.02	+ 32.02

Withdrawal of provision by reappropriation (Rs.4.22 lakhs) under item (a) was due to non-availability of animals at Alagarkoil Mini Zoo. Reasons for the withdrawal of provision by reappropriation (Rs.6.40 lakhs) and for the final net saving have not been communicated (September 1990).

6. Excess occurred under -

	Head		Total grant	Actual expenditure	Excess + Saving -
			(in lakhs of rupees	)	
(i)	4406.02.110.III.SA. Tiger Reserve Scheme-				
	S.	0.01			
	R.	81.28	81.29	82.35	+ 1.06

Token supplementary grant of Rs.0.01 lakh obtained in March 1989 for Kalakad Mundanthurai Tiger Reserve was augmented by reappropriation.

Additional provision by reappropriation in March 1989 was towards payment of compensation to the owners, for the lands acquired, for the Tiger Reserve Project and also the grant received from Government of India for non-recurring expenditure of the approved schemes.

	Head		Total grant	Actual expenditure	Excess + Saving -
(ii)	4551.01.106.III.SN. Afforestation for Eco-Development, Eco-Restoration, Eco-Preservation, Conservation of Nature Reserves and monitoring of Forestry Schemes in Tirunelveli, Madurai, Coimbatore and Kanniyakumari districts under Western Ghats Development Programme-				
	O.	1,05.55			
	R.	29.60	1,35.15	1,35.95	+ 0.80

Additional provision by reappropriation in March 1989 was towards implementation of continuation of the schemes already in existence and also for the new forestry scheme for eco-development, eco-restoration, eco-preservation, conservation of nature reserves, eco-awareness, tribal welfare and water harvesting schemes under Western Ghats Development Programme, and purchase of machine and equipments.

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
		(in lakhs of rupees		)
(iii) 4551.60.106.II.JF. Afforestation Programme in Kundah Catchment areas-				
O.	30.00			
R.	0.50	30.50	54.17	+ 23.67

The additional provision in the reappropriation March 1989 was to achieve financial target and approved outlay. Specific reasons for net excess have not been communicated(September 1990).

(iv) 4406.01.102.VI.UA. - Schemes for Rural Fuelwood Plantation and Afforestation in Eco-Sensitive Non-Himalayan Areas-				
O.	1,02.00			
R.	25.16	1,27.16	1,26.12	- 1.04

Specific reasons for provision by reappropriation and the final saving have not been communicated (September 1990).

Grant No. 57 - Capital Outlay on Rural Industries

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
4216. Capital Outlay on Housing			
4425. Capital Outlay on Co-operation			
4851. Capital Outlay on Village and Small Industries			
4859. Capital Outlay on Telecommunication and Electronic Industries			
4875. Capital Outlay on Other Industries			
Voted			
Original 1,59,50,000			
Supple-mentary ..	1,59,50 000	66,96,678	- 92,53,322
Amount surrendered during the year (March 1989)			89,74,000
Charged			
Original 2,000			
Supple-mentary ..	*2,000*	..	- *2,000*
Amount surrendered during the year			*Nil*

Notes and comments -

1. Rupees 89.74 lakhs were surrendered in March 1989; but the saving in the voted grant ultimately worked out to Rs. 92.53 lakhs.

2. The overall saving in the voted grant represents 58 per cent of the total grant. Saving occurred persistently in the grant in the preceding five years as detailed below -

Year	*Saving*	
	Amount (in lakhs of rupees)	*Percentage*
1983-84	1,02.05	21
1984-85	66.13	26
1985-86	19.34	11
1986-87	14.71	3
1987-88	11.41	4

3. Saving in the voted grant was the net result of savings and excess under various heads, the more important of which are mentioned in the succeeding notes.

4. Saving occurred under -

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
		(in lakhs of rupees)		
(i) 4425.108.II.KI. Share Capital Assistance to Coir Industrial Co-operative Societies -				
O.	32.53			
R. -	30.40	2.13	2.12	- 0.01

Reduction of provision by reappropriation in March 1989 was attributed mainly to the Government's decision not to sanction assistance towards share capital of the Industrial Co-operatives except Salem Central Coir Marketing Industrial Co-operative Society.

(ii) 4425.108.II.JZ. State Participation in the Share Capital structure of the Tamil Nadu Industrial Co-operative Bank Limited -				
O.	25.01			
R. -	25.01	..	..	..

Withdrawal of entire provision by reappropriation in March 1989 was due to the decision of Government not to participate in the Share Capital of the Tamil Nadu Industrial Co-operative Bank during the year.

Head		*Total grant*	*Actual expenditure*	*Excess +* *Saving -*
		(in lakhs of rupees)		
(iii) 4425.108.II.KN. State Participation in the Share Capital structure of the Co-operative Industrial Estates -				
O.	20.00			
R. -	20.00	..	..	..
(iv) 4425.108.II.JV. State Participation in the Share Capital structure of certain select Industrial Co-operative Societies -				
O.	12.51			
R. -	12.51	..	..	..

Withdrawal of entire provision by reappropriation in March 1989 under items (iii) and (iv) was due to decision not to sanction the expenditure towards participation of Share Capital structure of certain Industrial Co-operative Societies.

Grant No. 57 - Capital Outlay on Rural Industries - *contd.*

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(v) 4851.107.II.JX. District Sericulture Centre -			
O. 10.01			
R. - 9.73	0.28	0.17	- 0.11

Specific reasons for the reduction of provision by reappropriation in March 1989 have not been communicated (September 1990).

Head	Total grant	Actual expenditure	Excess + Saving -
(vi) 4851.102.II.KI. Establishment of Common Facility and Training Centre, Salem -			
O. 5.50			
R. - 5.50	..	..	..

Withdrawal of entire provision by reappropriation in March 1989 was due to the Government decision not to sanction the establishment of the Training Centre at Salem.

5. Excess occurred under -

	Head		Total grant	Actual expenditure	Excess + Saving -
			(in lakhs of rupees		)
(i)	4425.108.II.KB. Scheme for the sanction of Government Share participation in the Share Capital Structure of Eight Industrial Co-operative Tea Factories -				
	O.	0.01			
	R.	8.61	8.62	8.62	..

The token provision made in the original Budget Estimates was augmented by reappropriation in March 1989 to meet the expenditure on share capital contribution towards construction of Marketing godowns by Industrial Co-operative Tea Factories.

	Head		Total grant	Actual expenditure	Excess + Saving -
(ii)	4425.108.III.SP. State participation in the Share Capital structure of the Existing Industrial Co-operative Tea Factories in the Nilgiris District under Hill Area Development Programme -				
	O.	23.10			
	R.	6.06	29.16	28.16	- 1.00

Enhancement of provision by reappropriation in March 1989 was attributed mainly to state participation in the share capital structure of the Industrial Co-operative Tea Factories in the Nilgiris District.

Grant No. 58 - Miscellaneous Capital Outlay

	Major heads	*Total grant or appropriation* Rs.	*Actual expenditure* Rs.	*Excess + Saving -* Rs.
4058.	Capital Outlay on Stationery and Printing			
4210.	Capital Outlay on Medical and Public Health			
4215.	Capital Outlay on Water Supply and Sanitation			
4216.	Capital Outlay on Housing			
4220.	Capital Outlay on Information and Publicity			
4225.	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes			
4235.	Capital Outlay on Social Security and Welfare			
4250.	Capital Outlay on other Social Services			
4402.	Capital Outlay on Soil and Water Conservation			
4403.	Capital Outlay on Animal Husbandry			
4404.	Capital Outlay on Dairy Development			
4405.	Capital Outlay on Fisheries			
4408.	Capital Outlay on food Storage and Warehousing			
4425.	Capital Outlay on Co-operation			
4551.	Capital Outlay on Hill Areas			
4702.	Capital Outlay on Minor Irrigation			

Grant No. 58 - Miscellaneous Capital Outlay - *contd.*

			Major heads	*Total grant or appropriation*	*Actual expen- diture*	*Excess + Saving -*
				Rs.	Rs.	Rs.
4711.	Capital Outlay on Flood Control Projects					
4801.	Capital Outlay on Power Projects					
4851.	Capital Outlay on Village and Small Industries					
4860.	Capital Outlay on Consumer Industries					
5054.	Capital Outlay on Roads and Bridges					
5452.	Capital Outlay on Tourism					
5475.	Capital Outlay on other General Economic Services					
Voted						
Original	14,24,27,000					
Supple-mentary	25,53,83,000			39,78,10,000	35,58,59,522	-4,19,50,478
Amount surrendered during the year (March 1989)						1,82,12,000
Charged						
Original	*4,000*					
Supple-mentary	..			*4,000*	..	- *4,000*
Amount surrendered during the year (March 1989)						*1,000*

Notes and comments -

1. The expenditure of Rs.35,58.60 lakhs does not include an amount of Rs.1,85 lakhs representing expenditure on "Floatation of

debentures by the Tamil Nadu CO-operative Central Land Development Bank", which has been reclassified under the Major head "6416. Loans to Agricultural Financial Institutions" under Grant No. 59, consequent on change in pattern of classification from 1.4.87. If it is included here, the overall saving of Rs. 4,19.50 lakhs will come down by Rs. 1,85 lakhs.

2. In view of the saving of Rs.4,19.50 lakhs in the voted grant, the supplementary grant of Rs. 22,36.23 lakhs obtained in March 1989 proved excessive.

3. Rupees 1,82.12 lakhs were surrendered in March 1989; but the saving ultimately worked out to Rs. 4,19.50 lakhs.

4. Savings occurred persistently in this grant during the preceding four years as under:-

Year	*Saving*	
	Amount (in lakhs of rupees)	*Percentage*
1984-85	1,38.85	5
1985-86	8,70.18	34
1986-87	2,60.31	15
1987-88	2,62.59	12

5. Saving in the voted grant was the net result of savings and excess under various heads, the more important of which are mentioned in the succeeding notes.

6. Significant saving occurred under -

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakhs of rupees)	
(i) 4225.01.190.VI.UC.				
Share Capital Investment in the Tamil Nadu Adi-Dravidar Housing and Development Corporation -				
O.	2,00.00			
R.	- 48.00	1,52.00	1,52.00	

Withdrawal of provision by reappropriation in March 1989 was due to the investment to be adjusted in 1989-90 as per Government of India's Instructions.

(ii)4250.203.II.JG.				
Development of I.T.Is - Land and Buildings -				
O.	65.26			
R.	- 51.82	13.44	15.23	+ 1.79

Withdrawal of provision by reappropriation in March 1989 was mainly due to non-sanction of orders, non-purchase of machinery and equipments, slow progress of work; final excess is due to merging of the expenditure relating to "JC" under this head.

(iii)4405.101.II.JF.				
Special Projects for Production of Fish Seed Farms -				
O.	35.02			
R.	- 30.52	4.50	3.01	- 1.49

Reduction of provision by reappropriation in March 1989 was due to change in classification for the construction of Fish Farm at Manimuthar to "4405.101.III.SA". However, an amount of Rs.2.12 lakhs have only been provided for under this sub-head during the year. Reasons for the balance provision and for the final saving have not been communicated (September 1990).

Savings occurred persistently under this head during the preceding four years as under:-

Year	*Saving*	
	Amount (in lakhs of rupees)	*Percentage*
1984-85	25.54	81
1985-86	22.22	41
1986-87	73.45	58
1987-88	79.16	87

Head		*Total grant*		*Actual expenditure*	*Excess + Saving -*
			(in lakhs of rupees)		
(iv) 5054.04.800.II.JB. Construction of Feeder Roads in Fishing Villages -					
O.		69.65			
R.	-	35.68	33.97	33.65	- 0.32

Withdrawal of provision by reappropriation in March 1989 was mainly due to delay in execution of work.

Grant No. 58 - Miscellaneous Capital Outlay - *contd.*

Head	*Total grant*	*Actual expenditure*	*Excess + Saving -*
		(in lakhs of rupees)	
(v)(a)5452.01.101.II.KD.			
Construction of Youth Hostel -			
	..	14.70	+ 14.70
(v)(b)5452.80.104.II.KD.			
Construction of Youth Hostel-			
O. 51.07			
R. - 36.37	14.70	..	- 14.70

Excess appearing under (v)(a) is due to reclassification of expenditure from (v)(b).

Withdrawal of provision by reappropriation in March 1989 was due to non-issue of orders by Government for construction of Youth Hostel.

7. Excess occurred under -

Head	*Total grant*	*Actual expenditure*	*Excess + Saving -*
		(in lakhs of rupees)	
(i) 4425.108.V.ZK.			
Assistance to Marketing Federation towards Margin Money requirements for Marketing and Distribution activities -			
R. 41.00	41.00	41.00	..

Provision made by reappropriation in March 1989 was towards margin money assistance to the TANFED for the scheme of marketing and distribution activities from National Co-operative Development Corporation.

The expenditure was a scheme involving assistance from Autonomous Bodies, for which there was no provision in the Budget or Supplementary Estimates. However, such cases should be brought to the notice of the Legislature by specific inclusion in the Supplementary Estimates. In the above case, failure to observe the prescribed procedure and meeting the expenditure irregularly by reappropriation in March 1989 has led to the expenditure escaping the notice of Legislature.

Head	*Total grant*	*Actual expenditure*	*Excess + Saving -*
		(in lakhs of rupees)	
(ii) 4551.60.403.II.JF. Construction of School Buildings to Tribal and Adi-Dravidar -			
R. 21.44	21.44	21.44	..

Specific reasons for the provision made by reappropriation in March 1989 have not been communicated (September 1990).

8. In respect of the heads mentioned below, the savings under items (i)(a) to (iii)(a) and the excess under (i)(b) to (iii)(b) were due to reclassification of expenditure relating to former heads under latter heads, to conform to the standard pattern of classification prescribed by the President from 1.4.87.

Head	*Total grant*	*Actual expenditure*	*Excess + Saving -*
		(in lakhs of rupees)	
(i)(a) 4405.103.VI.UA. Development of Landing Facilities -			
O. 1,00.07			
R. - 49.08	50.99	..	- 50.99

Grant No. 58 - Miscellaneous Capital Outlay - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
		(in lakhs of rupees)	
(i)(b) 4405.104.VI.UA.			
Development of Landing Facilities -	..	49.03	+ 49.03
(ii)(a) 4425.107.VI.UA.			
Assistance to Primary Weavers' Co-operative Societies for Strengthening the share Capital Structure -			
O. 50.00	50.00	..	- 50.00
(b) 4851.103.VI.UA.			
Assistance to Primary Weavers' Co-operative Societies for Strengthening the share Capital Structure -	..	50.00	+ 50.00
(iii)(a)4425.108.V.ZQ.			
Assistance towards Share Capital of Consumer Co-operative Wholesale Stores and District Co-operative Supply and Marketing Societies for Distribution of Consumer Articles in Rural Areas -			
O. 0.01			
S. 1,40.09	1,40.10	..	-1,40.10
(b) 5475.102.V.ZQ.			
Assistance towards Share Capital of Consumer Co-operative Wholesale Stores and District Co-operative Supply and Marketing Societies for Distribution of Consumer Articles in Rural Areas -	..	1,40.10	+ 1,40.10

Grant No. 58 - Miscellaneous Capital Outlay - *contd.*

Withdrawal of provision by reappropriation in March 1989 under item No. (i)(a) was mainly due to non-receipt of Orders from Government.

Supplementary grant obtained in March 1989 under item (iii)(a) was towards the Share Capital assistance to Consumer Co-operative Wholesale Stores and District Co-operative Supply and Marketing Societies for distribution of Consumer Articles in rural areas.

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakhs of rupees)	
(iv) 4425.107.II.JA.				
Floatation of Debentures by the Tamil Nadu Co-operative Central Land Development Bank -				
O.	25.00			
R.	15.00	40.00	..	- 40.00
(v) 4425.107.II.JB.				
Floatation of Special Debentures by the Tamil Nadu State Co-operative Land Development Bank -				
O.	1,00.00			
S.	45.00	1,45.00	..	-1,45.00

Additional provision made by reappropriation in March 1989 under item (iv) was based on Government sanction.

Supplementary grant obtained in March 1989 for item (v) was towards additional grant for investment of State's share for the floatation of Special Debentures by the Tamil Nadu State Co-operative Land Development Bank.

Grant No. 58 - Miscellaneous Capital Outlay - *contd.*

The capital expenditure of Rs.40.00 lakhs and Rs.1,45.00 lakhs under items (iv) and (v) were included in "Grant 59. Loans and Advances by the State Government".

9. According to New Service Rules, in the case of a scheme involving Central assistance and assistance from Autonomous Bodies, if a token provision has been made in the Budget, the expenditure thereon need not be treated as New Service when sanction issues. However, such a case should be brought to the notice of the Legislature by specific inclusion in the Supplementary Estimates. In the following cases failure to observe the prescribed procedure and meeting the expenditure irregularly by reappropriation in March 1989 led to the expenditure escaping the notice of Legislature.

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
		(in lakhs of rupees)		
(i) 4425.108.III.SN.				
Assistance towards the Share Capital of Consumer Co-operative Wholesale Stores Primary Stores for setting up of retail outlets -				
O.	0.01			
R.	3.14	3.15	3.15	..
(ii)4425.108.V.ZA.				
Assistance towards the Share Capital of Fishermen's Co-operatives -				
O.	0.01			
R.	6.20	6.21	6.20	- 0.01

Grant No. 58 - Miscellaneous Capital Outlay - *concld.*

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakhs of rupees)	
(iii) 4425.108.V.ZE.				
Assistance towards Share Capital of Rural Electric Co-operative Societies -				
O.	0.01			
R.	9.99	10.00	10.00	..

Grant No. 59 - Loans and Advances by the State Government
(All voted)

Major heads	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
6202.Loans for Education, Sports, Art and Culture			
6210.Loans for Medical and Public Health			
6215.Loans for Water Supply and Sanitation			
6216.Loans for Housing			
6217.Loans for Urban Development			
6220.Loans for Information and Publicity			
6225.Loans for the Welfare of Scheduled Castes, Scheduled Tribes and Backward Classes			
6235.Loans for Social Security and Welfare			
6245.Loans for Relief on account of Natural Calamities			
6401.Loans for Crop Husbandry			
6402.Loans for Soil and Water Conservation			
6404.Loans for Dairy Development			
6405.Loans for Fisheries			

Grant No. 59 - Loans and Advances by the State Government
(All voted) - *contd.*

Major heads	*Total grant*	*Actual Expenditure*	*Excess + Saving -*
	Rs.	Rs.	Rs.
6407.Loans for Plantations			
6408.Loans for Food Storage and Warehousing			
6416.Loans to Agricultural Financial Institutions			
6425.Loans for Co-operation			
6435.Loans for other Agricultural Programmes			
6515.Loans for other Rural Development Programmes			
6551.Loans for Hill Areas			
6705.Loans for Command Area Development			
6801. Loans for Power Projects			
6851.Loans for Village and Small Industries			
6859.Loans for Telecommunication and Electronic Industries			
6860.Loans for Consumer Industries			
6885.Other Loans to Industries and Minerals			
7055.Loans for Road Transport			

Grant No. 59 - Loans and Advances by the State Government (All voted) - *concld.*

Major heads -		*Total grant* Rs.	*Actual expenditure* Rs.	*Excess + Saving -* Rs.
7075. Loans for Other Transport Services				
7452. Loans for Tourism				
7610. Loans to Government Servants, etc.				
7615. Miscellaneous Loans				
Original	3,63,77,29,000			
Supplementary	95,36,09,000	4,59,13,38,000	4,56,15,74,107	-2,97,63,893

Amount surrendered during the year (March 1989) 4,36,49,000

Public Debt - Repayment (All charged)

Major heads	Total appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
6003. Internal Debt of the State Government			
6004. Loans and Advances from the Central Government			
Original 3,08,88,76,000 *Supplementary* 8,55,88,54,000	11,64,77,30,000	11,60,41,67,140	- 4,35,62,860
Amount surrendered during the year (March 1989)			3,52,82,000

Comments -

1. Rupees 3,52.82 lakhs were surrendered in March 1989, but ultimately the saving worked out to Rs.4,35.63 lakhs.

2. In view of the saving of Rs.4,35.63 lakhs, supplementary appropriation of Rs.5,93,17.10 lakhs obtained in March 1989 proved excessive.

APPENDIX

STATEMENT SHOWING GRANTWISE DETAILS OF RECOVERIES ADJUSTED IN REDUCTION OF EXPENDITURE IN THE ACCOUNTS FOR 1988 - 89

(Referred to in the Summary of Appropriation Accounts at page 15)

Number and title of grant or appropriation	Budget estimates	Actuals	Actuals compared with Budget estimates more + less -
(1)	(2) Rs.	(3) Rs.	(4) Rs.
Debt Charges	6,000	..	- 6,000
8. Elections	35,000	..	- 35,000
9. Head of State, Ministers, Head-quarters Staff	2,000	..	- 2,000
12. Administration of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959	3,73,70,000	3,74,63,512	+ 93,512
13. Administration of Justice	2,00,000	..	- 2,00,000
14. Jails	5,91,000	15,515	- 5,75,485
15. Police	39,80,000	..	- 39,80,000
17. Education	53,24,000	..	- 53,24,000
18. Medical	44,68,000	34,54,327	- 10,13,673
19. Public Health	5,70,000	2,31,581	- 3,38,419
20. Agriculture	7,39,00,000	8,63,84,373	+ 1,24,84,373
21. Fisheries	2,00,000	1,29,311	- 70,689
22. Animal Husbandry	1,00,000	..	- 1,00,000
23. Co-operation	13,01,000	72,010	- 12,28,990
24. Industries	10,000	..	- 10,000
26. Handlooms and Textiles		12,50,000	+ 12,50,000

Appendix - *contd.*

Number and title of grant or appropriation	Budget estimates	Actuals	Actuals compared with Budget estimates more + less -	
(1)	(2) Rs.	(3) Rs.		(4) Rs.
28. Community Development Projects and Municipal Administration	1,000	..	-	1,000
29. Labour including Factories	2,01,000	..	-	2,01,000
30. Social Welfare	2,000	5,459	+	3,459
31. Welfare of the Scheduled Tribes and Castes, etc.	2,75,25,000	..	-	2,75,25,000
34. Urban Development	35,93,73,000	..	-	35,93,73,000
36. Irrigation	98,44,000	1,21,37,216	+	22,93,216
37. Public Works - Buildings	1,85,000	39,31,116	+	37,46,116
38. Public Works - Establishment and Tools and Plant	23,17,56,000	14,02,57,487	-	9,14,98,513
39. Roads and Bridges	15,61,08,000	18,21,56,542	+	2,60,48,542
40. Road Transport Services and Shipping	16,000	7	-	15,993
41. Relief on account of Natural Calamities	8,75,00,000	7,23,58,828	-	1,51,41,172
43. Miscellaneous	61,13,000	..	-	61,13,000
44. Stationery and Printing	74,95,000	2,79,03,470	+	2,04,08,470
49. Water Supply	1,00,00,000	15,08,598	-	84,91,402

Appendix - Concld.

Number and title of grant or appropiration	Budget estimates	Actuals	Actuals compared with Budget estimates more + less -
(1)	(2) Rs.	(3) Rs.	(4) Rs.
50. Capital Outlay On Agriculture	1,50,60,000	1,50,03,020	- 56,980
51. Capital Outlay on Industrial Development	..	62,62,727	+ 62,62,727
52. Capital Outlay on Irrigation	1,69,17,000	5,41,43,068	+ 3,72,26,068
55. Capital Outlay on Road Transport Services and Shipping	..	4,69,783	+ 4,69,783
57. Capital Outlay on Rural Industries	..	1,89,056	+ 1,89,056
58. Miscellaneous Capital Outlay	2,13,63,000	11,49,75,410	+ 9,36,12,410
Total — Charged	8,000	..	- 8,000
Total — Voted	1,07,75,08,000	76,03,02,416	- 31,72,05,584

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